



Toho Water Authority

FY 2011 WATER & SEWER UTILITY RATE STUDY

Final Report

August 5, 2011

Prepared by:

BURTON & ASSOCIATES

UTILITY RATES ■ ASSESSMENTS ■ FINANCIAL PLANNING

August 5, 2011

Mr. Brian L. Wheeler
Executive Director
Toho Water Authority
951 Marin Luther King Blvd.
Kissimmee, FL 34741

Re: FY 2011 Water and Sewer Utility Rate Study – Final Report

Dear Mr. Wheeler:

Burton & Associates is pleased to present this Final Report of the FY 2011 Water and Sewer Rate Study that we conducted for the Toho Water Authority.

We appreciate the fine assistance provided by you and your staff during the study and if you have any questions regarding this report please do not hesitate to call Andy Burnham or me at (904) 247-0787.

It was a pleasure to be of service to the Authority on this very important study.

Very truly yours,



Michael E. Burton

President

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EXECUTIVE SUMMARY

E.1 INTRODUCTION

This Executive Summary presents an overview of the assumptions and results of the FY 2011 Water & Sewer Utility Rate Study (Study) that was conducted for Toho Water Authority (Authority) by Burton & Associates.

E.1.1 Background

The Authority has experienced continued financial challenges due to ongoing increases in major annual operating expenses such as electricity, fuel, chemicals, and other related operating expenditures. The Authority must also address additional cost requirements for increasing annual capital investment and renewal & replacement requirements, while continuing to ensure adequate reserves and debt service coverage. Furthermore, over the past decade, the Authority has acquired a number of utility systems and retained each system's existing rate structure. As a result, the Authority currently serves four separate rate districts, each with unique rates and rate structures, which has created inconsistencies in current rate structures.

In light of these financial challenges, the Authority retained Burton & Associates to perform a comprehensive rate study that would 1) develop a financial management plan and corresponding plan of annual rate revenue adjustments to meet the Authority's operations and maintenance costs, capital improvement requirements, reserve requirements, and debt service costs over a multi-year projection period, 2) develop options for the Authority to equalize water & sewer rates across the four rate districts into a unified common rate structure; and 3) provide a monthly bill comparison for average residential and commercial customers under the current and proposed rates to those of various other local and comparable utility systems.

E.1.2 Objectives

The principal objectives or components of the Study were as follows:

Revenue Sufficiency Analysis – Develop a multi-year plan of water and sewer rate revenue increases that will ensure adequate revenues to support the funding of all of the Authority’s requirements (operation and maintenance expenses, transfers, equipment, capital improvements, and debt service costs) over a multi-year projection period.

Rate Equalization & Design - Develop options for a common rate structure across all Authority rate districts that conform to accepted industry practice and cost allocation principles while providing a stronger price incentive to encourage water conservation while also minimizing financial impacts to low volume users.

Residential & Commercial Rate Surveys – Prepare a FY 2011 rate survey that compares the Authority’s FY 2011 and recommended FY 2012 monthly water and sewer bill for typical single-family residential and commercial users to those of various other local and comparable utility systems.

E.2 REVENUE SUFFICIENCY ANALYSIS

In order to measure the adequacy of revenues over a multi-year projection period, we utilized our proprietary FAMS-XL© model to project the performance of the Authority from FY 2011 - FY 2021. With Authority staff, we thoroughly discussed the assumptions of the analysis and reviewed alternative scenarios for the Authority. For each scenario, we measured the sufficiency of the revenues provided by the current rates versus annual projected cost requirements and determined plans of annual water and sewer rate revenue adjustments that would meet the Authority’s cost requirements over the projection period.

The result of this process is a comprehensive financial management plan and plan of annual rate adjustments that will ensure adequate revenues to fund projections of the Authority’s future cost requirements. The recommended financial management plan and corresponding plan of annual water and sewer rate adjustments is based upon the revenue and expense information, beginning balances, and assumptions as described in Section 2

of this report. Appendix A includes several detailed schedules presenting key aspects of the financial management plan, while the required rate adjustment plan is presented in the table below:

Table E1. Recommended Plan of Water & Sewer Rate Revenue Increases

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
Effective Date	10/1/11	10/1/12	10/1/13	10/1/14	10/1/15
Water & Sewer Rate Revenue Increase	5.00%	5.00%	5.00%	5.00%	500%

E.3 RATE EQUALIZATION & DESIGN

Burton & Associates developed a number of options for the Authority to equalize water & sewer rates across the various rate districts over a period of years and also an option to equalize the rates in one year. Based upon the financial management plan described above and review of the common rate options presented to the Toho Board in the August 5, 2011 workshop, the Board adopted the recommended common rate structure as well as the recommended common rates for all rate districts to be implemented in FY 2012.

The common rate structure includes three components; 1) an Administrative Fee to recover administrative and customer support costs, 2) a Capacity Charge to recover the annual debt service expense that would be charged on the basis of meter size, and 3) Usage Charges to recover all remaining cost requirements. The key features of the rate structure are:

- A 5-Tier water usage rate structure for residential customers that maintains affordability for low and average volume users with lower rates in lower volume tiers of usage while providing a greater cost allocation and price incentive for water conservation to high volume users through higher rates in the higher volume tiers of usage
- A uniform water usage rate for commercial customers equal to the 2nd tier or “base” residential rate applicable to average use

- A 3-Tier irrigation meter inclining block water usage rate structure that is equal to the three highest residential tier rates and consumption ranges (with the consumption in each tier being scaled by meter size)
- Uniform sewer usage rate per thousand gallons of metered use for all customers, with an affordability rate for the first 2,000 gallons per month of use for residential customers only, which is consistent with the residential “affordability rate tier in the water rate structure of 2,000 gallons per month.

Schedules 1 & 2 in Appendix B present the specific recommended, and subsequently adopted, water and sewer rates and charges for FY 2012 based upon the revenue requirements as determined in the revenue sufficiency analysis and the rate structure modifications presented herein. It is important to note that all future rate revenue increases identified in the financial management plan would be applied “across-the-board” to all components of the common rate structure in each year starting in FY 2013.

E.4 RESIDENTIAL & COMMERCIAL RATE SURVEYS

As part of the Study, we prepared FY 2011 single-family residential & commercial rate surveys that compare the current and proposed monthly bills for the Authority’s typical residential users of each rate district to that of neighboring communities. The rate surveys were performed in order to provide an understanding of the current market range of typical residential utility costs and how the Authority fits within that range.

The results of the FY 2011 water and sewer I rate survey indicate that the Toho I rate district currently has among the lowest combined monthly charges in the area for low volume and average residential users. In contrast, Toho II, III and IV are among the highest combined water and sewer monthly bills in the area.

Because the Authority adopted the common rate structure presented in Section 3 of this report, it will become one of the lowest cost monthly water and sewer providers in the area, and will continue to be in future years based on available data relative to recent and proposed water and sewer rate increases in Central Florida. A similar comparison exists

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EXECUTIVE SUMMARY

for commercial rates and residential and commercial survey results are presented in the schedules in Appendix C.

SECTION 1. INTRODUCTION

This report presents the results of the FY 2011 Water & Sewer Utility Rate Study (Study) that was conducted for the Toho Water Authority (Authority). The following sections of this report describe in detail the base data, assumptions, and results, as well as the conclusions and recommendations of the Study.

1.1 BACKGROUND

The Authority has experienced continued financial challenges due to ongoing increases in major annual operating expenses such as electricity, fuel, chemicals, and other related operating expenditures. The Authority must also address additional cost requirements for increasing annual capital investment and renewal & replacement requirements, while continuing to ensure adequate reserves and debt service coverage. Furthermore, over the past decade, the Authority has acquired a number of utility systems and retained each system's existing rate structure. As a result, the Authority currently serves four separate rate districts, each with unique rates and rate structures, which has created inconsistencies in current rate structures.

In light of these financial challenges, the Authority retained Burton & Associates to perform a comprehensive rate study that would 1) develop a financial management plan and corresponding plan of annual rate revenue adjustments to meet the Authority's operations and maintenance costs, capital improvement requirements, reserve requirements, and debt service costs over a multi-year projection period, 2) develop options for the Authority to equalize water & sewer rates across the four rate districts into a unified common rate structure; and 3) provide a monthly bill comparison for average residential and commercial customers under the current and proposed rates to those of various other local and comparable utility systems.

1.2 OBJECTIVES

The objectives of this Study included the following elements:

Revenue Sufficiency Analysis – Develop a plan of water and sewer rate increases to ensure that adequate revenues will be generated to support the funding of all of the Authority’s requirements (operation and maintenance expenses, transfers, equipment, capital improvement needs, and debt service principal and interest costs) over the next ten years.

Rate Equalization & Design – Develop options for a common rate structure across all Authority rate districts that conform to accepted industry practice and cost allocation principles while providing a stronger price incentive to encourage water conservation while also minimizing financial impacts to low volume users.

Residential & Commercial Rate Surveys – Prepare FY 2011 rate surveys that compare the Authority’s FY 2011 and recommended FY 2012 monthly water and sewer bill for typical single-family residential and commercial users to those of various other local and comparable utility systems.

SECTION 2. REVENUE SUFFICIENCY ANALYSIS

2.1 DESCRIPTION

This section presents the financial management plan and corresponding plan of water and sewer rate adjustments developed in a Revenue Sufficiency Analysis (RSA) that was conducted as part of the Study. The first sub-section presents a description of the base data, assumptions, and policies reflected in the RSA. The second sub-section provides the results of the RSA, while Appendix A includes detailed schedules supporting the financial management plan identified herein for the Authority.

During the RSA, we developed alternative ten-year financial management plans and corresponding water and sewer rate revenue adjustment plans through several interactive work sessions with Authority staff. During these work sessions we examined the impact of various alternatives upon key financial indicators by use of graphical representations projected on a large viewing screen from our computer rate models. In this way, we developed rate revenue adjustment plans for each alternative financial management plan identified, including the recommended financial management plan presented in this report, which will allow the Authority to fund its system requirements throughout the projection period and meet its financial performance goals and objectives.

In order to initialize our analysis, we obtained the Authority's historical and budgeted financial information regarding the operation of the Authority's water and sewer systems. We also obtained the Authority's multi-year capital improvement program (CIP), including annual renewal and replacement requirements. We documented the Authority's current debt obligations and the covenants, or promises made to bond holders or other lenders, relative to net income coverage requirements, reserves, etc. We also counseled with Authority staff regarding other assumptions and policies that would affect the financial performance of the Authority such as demands and customer growth, bond coverage levels, additional expenses outside of the Authority's budgets, required levels of

operating and capital reserves, earnings on invested funds, escalation rates for operating costs, etc.

All of this information was entered into our proprietary Financial Analysis and Management System (FAMS-XL©) interactive model. The FAMS-XL© model produced a ten-year projection of the sufficiency of the proposed water and sewer revenues to meet all of the Authority's current and projected financial requirements and determined the level of rate revenue increases necessary in each year of the projection period to provide sufficient revenues to fund all of the Authority's cost requirements.

FAMS-XL© utilizes all projected available and unrestricted funds in each year of the projection period to pay for capital projects. The model is set up to reflect the rules of cash application as defined and applied by Authority staff, and produces a detailed summary of the funding sources to be used for each project in the capital improvement program.

To the extent that current revenues and unrestricted reserves are not adequate to fund all capital projects in any year of the projection period, the FAMS-XL© model identifies a borrowing requirement to fund those projects, or portions thereof, that are determined to be eligible for borrowing. In this way, the FAMS-XL© model is used to develop a borrowing program that includes the required borrowing amount by year and the resultant annual debt service obligations of the Authority for each year in the projection period.

2.2 SOURCE DATA

The following presents the key source data relied upon in conducting the RSA:

2.2.1 Beginning Fund Balances

The FY 2010 Comprehensive Annual Financial Report and supporting data provided by Authority staff as of September 30, 2010, were used to establish the beginning FY 2011 balances for each of the various funds for the Authority. It is important to note that funds reserved or encumbered for specific capital projects were included in the beginning fund balances available for capital projects in FY 2011 and the associated capital costs were included in the capital improvement plan in FY 2011.

2.2.2 Revenues

The revenues utilized in the RSA reflect an evaluation of historical results, year-to-date FY 2011 results, the FY 2011 Budget, and the FY 2012 Proposed Budget. Revenues consist of retail rate revenue, interest income, impact fee revenue, reclaimed water rate revenue and other minor revenue from miscellaneous service charges. Rate revenue is based on estimated FY 2011 results, adjusted to reflect additional revenue generated from assumed rate increases and customer growth. All other non-rate revenues were based upon the FY 2011 Budget, excluding impact fee revenue (which was calculated annually based upon the number of connections) and interest earnings (which was calculated based upon projected average fund balances and assumed interest rates in each year of the analysis).

2.2.3 Operating Expenditures

The FY 2011 operating cost requirements are based upon the FY 2011 Budget and include all operating and maintenance expenses, debt service requirements, transfers for capital investment, inter-fund transfers, and minor capital outlay. Expenses are then projected annually thereafter based upon assumed cost escalation factors for individual expense categories.

2.3 ASSUMPTIONS

The following presents key assumptions utilized in conducting the RSA.

2.3.1 Cost Escalation

Annual cost escalation factors for the various types of operating and maintenance expenses were provided by Authority staff and applied in each year of the projection period beginning in FY 2012.

2.3.2 Borrowing Assumptions

To the extent new debt is required in any year of the projection period, it is assumed to carry the following terms:

Table 1. Borrowing Assumptions

<u>Long-Term Debt</u>	
Term:	25 Years
Interest Rate:	6.00%
Debt Service Reserve:	1 Yr. of Debt Service

2.3.3 Debt Service and Coverage

The enterprise fund has a covenant to maintain net revenues (gross revenues minus operating expenses) that are at least 1.15 times the annual debt service expense (i.e. the annual principal and interest payments) for its senior lien debt and 1.15 times its annual debt service expenses for its State Revolving Fund (SRF) loans.

It is important to note that these coverage amounts are minimum requirements. To the extent the Authority is unable to meet these requirements it could be found in technical default. This would result in the Authority facing a downgrade in its credit rating, which would affect the interest rate and terms of any future financing initiatives. As a policy decision, utilities often measure revenue sufficiency and set rates based upon a higher coverage level so as to ensure compliance with these covenants in the event future projections of revenue and expenses do not occur as predicted. As such, given current economic conditions and our recent experience with municipal rating agencies, we have used a debt service coverage target of 2.00 on senior lien and SRF debt service during the projection period to ensure that the Authority can access credit markets at the most favorable terms in the future.

2.3.4 Price Elasticity

This adjustment is incorporated into the RSA to reflect that as rates increase, discretionary water consumption (and therefore billed sewer volume) will likely decline. Therefore, in order to generate sufficient revenue, projected rate increases will have to be adjusted to reflect a smaller revenue base to which they will be applied, thus causing the projected rate increases to be higher. The price elasticity adjustment reduces water and sewer consumption-based revenues by the product of the annual rate increase and the annual assumed elasticity coefficient. In each year of the projection period, the price elasticity coefficient is 0.20, which means that for every 10% increase in price there will be a 2% reduction in water and sewer usage.

2.3.5 Growth

The annual customer growth projections (ranging from 0.5% to 2.5% per year) were based upon current customer growth and discussions with Authority staff and reflect the extension of current economic conditions into the near-term future. Growth was determined at a neighborhood level to reflect the different growth characteristics of developments throughout the Authority.

2.3.6 Minimum Operating & Capital Reserve Balances

The financial management plan presented in this report assumes that the Authority will maintain a minimum fund balance in its operating fund of at least 15% of annual O&M expenses. This level of operating reserve is consistent with 1) our industry experience for similar systems, 2) general operating reserve guidelines in American Water Works Association (AWWA) rate practice publications, and 3) the level of reserves for financially healthy utility systems per the published criteria of municipal water and sewer utility system rating agencies.

2.3.7 Capital Projects Funding

Authority staff provided a detailed 10-year capital improvements plan (CIP) that covers capital needs anticipated to be funded from cash and/or operating reserves, renewal & replacement reserves, water & sewer impact fee funds, as well as current encumbrances. A detailed list of projects and cost by year can be found in Schedule 3 of Appendix A.

2.4 RESULTS

Based upon the data, assumptions and policies presented herein, the Authority's current rates will not provide sufficient revenue to meet its ongoing operating cost requirements and the funding requirements for needed capital improvements. In order to fund the ongoing operating and maintenance, capital, operating reserve, and debt service coverage requirements of the Authority over a multi-year projection period, a plan of 5% annual rate revenue increases is required. Without rate revenue increases, the Authority would exhaust its operating funds by FY 2014 due to recurring annual cash flow deficits averaging about \$10 million per year during the projection period.

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The recommended financial management plan and corresponding plan of rate adjustments is based upon revenue and expense information, beginning balances, assumptions, and a plan of finance as described in this section. Appendix A of this report includes several detailed schedules presenting key aspects of the financial management plan, while the recommended five-year water and sewer rate adjustment plan is presented in the table below:

Table 2. Recommended Plan of Water & Sewer Rate Revenue Increases

	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
Effective Date	10/1/11	10/1/12	10/1/13	10/1/14	10/1/15
Water & Sewer Rate Revenue Increase	5.00%	5.00%	5.00%	5.00%	500%

2.5 CONCLUSIONS & RECOMMENDATIONS

We have reached the following conclusions and recommendations regarding the sufficiency of the Authority's current water and sewer rates over the projection period:

- Based upon the assumptions and base data described herein, the current water and sewer rates will not generate sufficient revenue to satisfy the Authority's annual operating expenses, capital expenditures, existing and new debt service, and working capital reserve targets through FY 2021.
- In order to meet the Authority's cost requirements, annual water and sewer rate revenue increases are required that are consistent with national and local trends.
- We recommend that the Authority adopt the annual plan of rate adjustments and financial management plan presented in Table 2 above; that is 5% across-the-board annual increases to all water and sewer rates (fixed monthly charges and usage rates) to be effective on each October 1st of 2011 through 2015 (FY 2011/12 through FY 2015/16).
- The Authority should continue to update this analysis on an annual basis to evaluate the adequacy of its revenues and plan of annual water and sewer rate increases. Doing so will allow for the incorporation of updated revenue and expense information and changes in economic conditions so that any necessary

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REVENUE SUFFICIENCY ANALYSIS

adjustments to planned rate increases can be made to allow the Authority to meet its requirements during the projection period and minimize rate impacts to customers from future events which occur differently than currently projected.

SECTION 3. RATE EQUALIZATION & DESIGN

Over the past decade, the Authority has acquired a number of utility systems and retained each system's existing rate structure. As a result, the Authority currently serves four separate rate districts, each with unique rates and rate structures hereby titled Toho I, II, III, and IV. The Authority has retained Burton & Associates to develop rates that would equalize rate levels and structure across all rate districts.

3.1 RATE EQUALIZATION

Burton & Associates developed and presented the following equalization options to the Authority, each of which embodies the recommended plan of 5% annual rate increases recommended in the revenue sufficiency analysis presented in Section 3:

- A 1-year equalization plan to consolidate all rate districts into a common rate for FY 2012
- A 5-year equalization plan to consolidate all rate districts into a common rate by FY 2016
- A 10-year equalization plan to consolidate all rate districts into a common rate by FY 2021
- A plan of consolidating the Authority into two rate districts in FY 2012, with equalization plans for the two districts into a single common rate ranging from 2-5 years.

Based upon the financial management plan described in Section 2 of this report and review of the common rate options presented to the Toho Board during the August 5, 2011 workshop, the Toho Board adopted the rates of the 1-Year Equalization plan to be implemented in FY 2012 (the adopted rates include the FY 2012 5% increase in rate revenue). The specifics of the common rate structure are discussed below.

3.2 BASIS OF PROPOSED/ADOPTED RATE STRUCTURE

Each rate district utilizes separate rate structures, and as such, each will receive some modifications to structure and rate level when moved to the common rate. During the study we reviewed the current rate structures and identified areas where modifications should be considered. The specific rates and charges that reflect these modifications, and which were adopted by the Toho Board, are presented on Schedule 1 of Appendix B of this report. It is important to note that the recommended/adopted rates for FY 2012 also are designed to provide the additional revenues identified in the Revenue Sufficiency Analysis while conforming to accepted industry practice, providing greater price incentives for water conservation, and minimizing the financial impacts to low volume users.

3.3 COMMON RATE STRUCTURE FEATURES

The common rate structure includes three components; 1) an Administrative Fee to recover administrative and customer support costs, 2) a Capacity Charge to recover the annual debt service expense that would be charged on the basis of meter size, and 3) Usage Charges to recover all remaining cost requirements. The key features of the rate structure are:

- A 5-Tier water usage rate structure for residential customers that maintains affordability for low and average volume users with lower rates in lower volume tiers of usage while providing a greater cost allocation and price incentive for water conservation to high volume users through higher rates in the higher volume tiers of usage
- A uniform water usage rate for commercial customers equal to the 2nd tier or “base” residential rate applicable to average use
- A 3-Tier irrigation meter inclining block water usage rate structure that is equal to the three highest residential tier rates and consumption ranges (with the consumption in each tier being scaled by meter size)
- Uniform sewer usage rate per thousand gallons of metered use for all customers, with an affordability rate for the first 2,000 gallons per month of use for

residential customers only, which is consistent with the residential “affordability rate tier in the water rate structure of 2,000 gallons per month.

It is important to note that all future rate revenue increases identified in the financial management plan would be applied “across-the-board” to all components of the common rate structure in each year starting in FY 2013.

3.4 PRICE ELASTICITY

While some Authority customers will see a rate decrease due to equalization, others will see an increase. As water and sewer rates increase, discretionary water and sewer usage will generally decline. Because changes in water use in response to price are a function of the increase in price and the level of discretionary water usage, the recommended modifications to the current rate structure are expected to have an impact on total water usage. That effect has been factored into the calculations of the proposed rates presented in this report.

3.5 SCHEDULE OF RECOMMENDED/ADOPTED RATES

It is our recommendation that the common rate structure discussed in Section 3.2 and 3.3 should be adopted for all Toho rate districts to address conformance to accepted industry practice, water conservation, and affordability objectives. Based upon discussions with Authority staff, it is our understanding that the Authority’s customer billing system can accommodate these recommended changes in rate structure. Schedules 1 & 2 in Appendix B present the specific recommended water and sewer rates and charges for FY 2012 based upon the revenue requirements as determined in the revenue sufficiency analysis and the rate structure modifications presented herein. These recommended rates were in fact adopted by the Toho Board for FY 2012 implementation.

3.6 CUSTOMER IMPACT ANALYSIS

In considering implementation of the recommended changes to the retail water and sewer rate structure, it is important to examine the impact that those adjustments will have upon the monthly water and sewer bill of the Authority’s customers. Specifically,

implementation of the recommended changes to the water and sewer rate structure will impact customers with different usage patterns differently.

Schedules 3-7 in Appendix B present an analysis of the impact to the monthly water and sewer bills of individually metered single-unit residential customer's (assuming a 5/8" x 3/4" meter) at various consumption levels in 1,000 gallon per month increments up to 20,000 gallons per month.

SECTION 4. RESIDENTIAL & COMMERCIAL RATE SURVEYS

As part of the analysis, we prepared FY 2011 single-family residential and commercial rate surveys that compare the current and recommended monthly bills for the Authority's typical users to that of neighboring communities. The rate surveys were performed in order to provide an understanding of the current market range of typical residential & commercial utility costs and how the Authority fits within that range. In addition to a survey of existing rates throughout the Authority, the surveys show the common rate structure proposed in the previous section as compared to neighboring utilities.

4.1 DESCRIPTION

The rate surveys were conducted during the summer of calendar year 2011 and the rates presented in the surveys were in effect at the time the surveys were prepared (i.e. FY 2011 rates). The monthly bill calculations are presented for the average single-family residential and commercial customers with a 5/8" x 3/4" meter with water use of 4,000 gallons per month.

4.2 RESULTS

The results of the FY 2011 residential and commercial water and sewer rate surveys indicate that the Toho I rate district is currently among the lowest water and sewer bills in the area for low volume and average residential users. In contrast, Toho II, III and IV are among the highest average bills in the area. If the Authority were to adopt the common rate structure presented in Section 3 of this report, the resultant monthly bill for the average customer using 4,000 gallons per month would be among the lowest in the area. While Toho I customers would see an initial increase in their bill, they would still remain among the lowest in the survey. The survey of these existing and proposed/adopted residential and commercial rates for each rate district is presented on the following pages and in Schedules 2 (residential) & 4 (commercial) of Appendix C.

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RESIDENTIAL & COMMERCIAL RATE SURVEYS

It is important to note that these surveys are a “snapshot in time” for FY 2011. With the multitude of financial and water demand pressures each utility is currently facing, many of the monthly bills shown in these surveys are certain to change in FY 2012 and beyond. Based upon that information, our industry experience, and the plan of annual rate adjustments identified in this report, we fully expect that the Authority will continue to be one of the lowest cost water and sewer providers in Central Florida.

FY 2011 WATER & SEWER UTILITY RATE STUDY

RESIDENTIAL & COMMERCIAL RATE SURVEYS

4.2.1 Residential Rate Survey

(Current rates are highlighted in blue, proposed/adopted rates are highlighted in red and neighboring utilities are highlighted in green)

Water & Sewer System	Water	Sewer	Total
Polk County	\$ 14.51	\$ 51.05	\$ 65.56
Citrus County	14.88	50.25	65.13
Melbourne	22.72	33.47	56.19
Enterprise CDD (Celebration)	17.38	38.20	55.58
TOHO IV - Poinciana	14.61	38.16	52.77
TOHO III - Buenaventura Lakes	15.66	36.82	52.48
TOHO II - Harmony	24.29	25.80	50.09
Seminole County	14.89	33.75	48.64
Pasco County	16.83	30.20	47.03
Ocala	13.04	33.96	47.00
St. Cloud	15.52	31.25	46.77
Brevard County	16.18	29.30	45.48
Gainesville (GRU)	15.71	27.66	43.37
Winter Park	12.30	30.63	42.93
TOHO I - Kings Point	8.36	34.30	42.66
Cocoa Beach	22.98	18.53	41.51
Casselberry	11.64	29.39	41.03
Sanford	13.07	27.41	40.48
Lakeland	13.59	26.61	40.20
Orlando (OUC)	10.48	29.42	39.90
Orange County	10.84	28.29	39.13
Leesburg	11.37	26.82	38.19
Winter Garden	10.31	22.70	33.00
TOHO - Common Rate	8.23	23.75	31.98
Atlamonte Springs	9.14	17.44	26.58
TOHO I - Outside City	7.16	19.30	26.46
TOHO I - Inside City	6.46	17.31	23.77
Average		\$	43.85
High		\$	65.56
Low		\$	23.77

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RESIDENTIAL & COMMERCIAL RATE SURVEYS

4.2.2 Commercial Rate Survey

(Current rates are highlighted in blue, proposed/adopted rates are highlighted in red and neighboring utilities are highlighted in green)

Water & Sewer System	Water	Sewer	Total
Citrus County	\$ 19.44	\$ 67.15	\$ 86.59
Polk County	20.00	65.95	85.95
Ocala	14.12	43.87	57.99
TOHO IV - Poinciana	14.61	42.08	56.69
Enterprise CDD (Celebration)	17.38	39.28	56.66
Melbourne	22.72	33.47	56.19
TOHO III - Buenaventura Lakes	15.66	40.22	55.88
Leesburg	19.65	31.44	51.09
St. Cloud	19.69	31.25	50.94
TOHO II - Harmony	24.29	25.88	50.17
Casselberry	20.75	29.39	50.14
Seminole County	14.89	33.75	48.64
Gainesville (GRU)	21.35	26.60	47.95
Pasco County	16.83	30.20	47.03
Brevard County	16.18	29.30	45.48
Cocoa Beach	22.98	20.35	43.33
TOHO I - Kings Point	8.36	34.30	42.66
Winter Park	11.78	30.63	42.41
Sanford	13.07	28.85	41.92
TOHO - Common Rate	10.27	30.65	40.92
Lakeland	13.91	26.61	40.52
Orange County	11.89	28.29	40.18
Orlando (OUC)	10.48	29.42	39.90
TOHO I - Outside City	9.04	29.08	38.12
TOHO I - Inside City	8.12	26.11	34.23
Winter Garden	10.37	22.70	33.07
Atlamonte Springs	9.28	18.07	27.35
Average			\$ 48.59
High			\$ 86.59
Low			\$ 27.35

APPENDIX A – REVENUE SUFFICIENCY ANALYSIS

Supporting Schedules

Schedule 1 contains the assumptions of the analysis

Schedule 2 contains the end of FY 2010 fund balances that serve as the FY 2011 beginning balances of the analysis

Schedule 3 provides a listing of the projects in the Capital Improvement Plan that was utilized in this analysis

Schedule 4 contains a detailed list of all projected cash inflows from FY 2011-21

Schedule 5 contains a detailed list of all projected cash outflows from FY 2011-21

Schedule 6 contains the FAMS-XL© Control Panel that presents a summary of the financial management plan, including annual rate increases, debt service coverage ratios, total CIP spending levels, customer impacts, and fund balances

Schedule 7 presents annual net income, debt service coverage, and cash flow results

Schedule 8 shows the funding sources utilized to pay for the CIP

Schedule 9 presents a fund-level cash flow reconciliation, providing the beginning balance in each year, the amount utilized for project funding or payment of debt service, interest calculations, and the end of year fund balance

Schedule 10 contains the calculation of projected annual long-term borrowing

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 1 - Assumptions

Assumptions

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
<u>Water Equivalent Billing Unit Growth</u>											
Water EBU's	108,963	110,152	111,846	113,807	116,267	118,780	121,347	123,970	126,649	129,386	132,183
Growth in Water EBU's	N/A	683	1,189	1,693	1,962	2,460	2,513	2,567	2,623	2,679	2,737
Percent increase in Customers	N/A	1.02%	1.40%	1.51%	1.85%	1.86%	1.87%	1.87%	1.88%	1.89%	1.90%
Percent increase in Water Use	N/A	1.20%	1.65%	1.76%	2.15%	2.16%	2.16%	2.17%	2.17%	2.18%	2.18%
<u>Sewer Equivalent Billing Unit Growth</u>											
Sewer EBU's	64,523	64,929	65,627	66,609	67,735	69,149	70,592	72,065	73,569	75,105	76,672
Growth in Sewer EBU's	N/A	405	698	982	1,126	1,414	1,443	1,473	1,504	1,535	1,567
Percent increase in Customers	N/A	1.06%	1.45%	1.59%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%
Percent increase in Sewer Use	N/A	1.23%	1.69%	1.78%	2.18%	2.19%	2.19%	2.19%	2.20%	2.20%	2.21%
<u>Reclaimed Water Equivalent Billing Unit Growth</u>											
Reclaimed Water EBU's	20,890	21,203	21,526	21,854	22,186	22,524	22,867	23,216	23,569	23,928	24,292
Growth in Reclaimed Water EBU's	N/A	313	323	328	333	338	343	348	354	359	326
Percent increase in Customers	N/A	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Percent increase in Reclaimed Water Use	N/A	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
<u>Capital Spending:</u>											
Annual Operating Capital	\$36,921,168	8,896,950	11,806,921	7,107,798	5,002,311	7,241,047	8,823,833	8,783,768	8,038,420	8,238,707	8,988,450
Annual Percent Executed	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Annual Renewal & Replacement	\$6,911,640	7,623,540	6,704,435	9,289,458	10,043,872	12,445,109	9,997,498	10,538,787	11,426,594	11,905,772	12,317,021
Annual Percent Executed	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Annual Water SDC Capital	\$16,665,875	5,992,650	7,356,626	19,954,736	2,657,761	14,495,674	34,679,205	46,598,619	49,205,304	15,005,941	17,912,548
Annual Percent Executed	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
Annual Sewer SDC Capital	\$18,411,017	2,019,600	7,822,953	10,392,368	2,074,427	17,887,523	8,788,326	10,382,183	10,965,862	11,072,853	13,190,584
Annual Percent Executed	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%	90%
<u>Rate Increase Adoption Dates:</u>	10/1/2010	10/1/2011	10/1/2012	10/1/2013	10/1/2014	10/1/2015	10/1/2016	10/1/2017	10/1/2018	10/1/2019	10/1/2020
<u>Operating Budget Reserve:</u>											
Target (Number of Months of Reserve)	2	2	2	2	2	2	2	2	2	2	2
<u>Operating Budget Execution Percentage:</u>											
Percent of Operating Budget Executed	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%

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FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 1 - Assumptions

Assumptions (cont'd)

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Annual Escalation Factors											
Salaries and Wages - Pensionable Employees, Regular	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salaries and Wages - Pensionable Employees, Other	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salaries and Wages - Overtime	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salaries and Wages - Non-Pensionable Empl, Regular	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salaries and Wages - Non-Pensionable Empl, Other	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salaries and Wages - Executive, Regular	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Salaries and Wages - Executive, Regular	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Personnel Additions	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
FICA Taxes	N/A	2.5%	2.5%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Retirement Contributions	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Life and Health Insurance	N/A	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Workers' Compensation	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Professional Services	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Customer Billing Services	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Administrative Service Contract	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Insurance Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Professional Services	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Other Services	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Radio Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Other Communication Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Freight and Postage Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Rental Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Printing Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Safety Program Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Employee Function Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Permit and License Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Office Supplies	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Uniforms	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Books, Publications, Subscriptions, Memberships	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Training Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Travel Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Advertising Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Accounting and Auditing Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Software Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 1 - Assumptions

Assumptions (cont'd)

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Customer Education and Outreach	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Promotional Events and Sponsorships	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
V.O.T.E. Committee Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Conservation Supplies	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Utility Services - Electric Expense	N/A	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Utility Services - Water and Sewer Expense	N/A	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Utility Services - Waste Disposal Expense	N/A	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Utility Services - Storm Water Fees	N/A	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Petroleum Supplies	N/A	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Chemical Supplies	N/A	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Other Operating Supplies	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Auto Maintenance and Repair	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Building and Grounds Repair	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Line Maintenance and Repairs	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Resurfacing Expense	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Other Equipment - Generator Maintenance	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Other Equipment - Planned Maintenance	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Other Equipment - Corrective Maintenance	N/A	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

Note: Bde Debt and PILOT/Government Transfers are calculated annually based upon 1% and 12%, respectively, of appropriate revenues.

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Beginning Balances as of September 30, 2010*Source: FY 2010 CAFR & Supporting Data Provided by TWA Staff*

FUND BALANCES	9/30/2010
Water Impact Fees	\$ 42,831,000
Sewer Impact Fees	\$ 27,104,000
Renewal & Replacement	\$ 2,352,000
Revenue Fund	\$ 68,434,660
Restricted Reserves	\$ -
TOTAL CONSOLIDATED FUND BALANCE	\$ 140,721,660
 CURRENT UNRESTRICTED ASSETS	
Cash and Cash Equivalents	\$ 64,591,000
Accounts Receivable	\$ 10,450,000
Due from other government	\$ 251,000
Inventory	\$ 422,000
Plus: Current Restricted Cash & Cash Equivalents	\$ 17,610,000
TOTAL CURRENT UNRESTRICTED ASSETS	\$ 93,324,000
Less: Accounts Payable	\$ (6,993,000)
Less: Accrued Liabilities	\$ (586,000)
Less: Other Liabilities	\$ (18,000)
Less: Contracts Payable	\$ (408,000)
Less: Compensated Absences Payable	\$ (241,000)
Less: Inventory	\$ (422,000)
Current Liabilities Payable From Current Restricted Assets:	
Less: Contracts Payable	\$ (310,000)
Less: Revenue bonds and note payable (1)	\$ -
Less: Accrued Interest Payable (1)	\$ -
Less: Deposits	\$ (1,359,000)
NET: UNRESTRICTED WORKING CAPITAL	\$ 82,987,000
Plus/(Less): Funds used for Series 2011A Refunding Bonds	\$ (12,200,340)
Plus/(Less): Sewer Impact Fees (2)	\$ -
Plus/(Less): Renewal & Replacement (2)	\$ (2,352,000)
NET UNRESTRICTED WORKING CAPITAL AVAILABLE	\$ 68,434,660

(1) Reflected in FY 2011 Budgeted Debt Service Expenses

(2) Balances Provided by TWA Staff

Burton & Associates

12/15/2011

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 3 – Capital Improvement Plan

Capital Improvement Program

Project Description	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
OPERATING FUND CIP											
TOHO I - Operating Fund	\$ 1,334,850	-	-	-	-	-	-	-	-	-	-
1100 - Water Treatment Plant	\$ -	130,000	-	25,000	40,000	315,000	102,000	96,400	115,680	133,816	152,579
1110 - WRF S Bermuda	\$ -	2,340,000	5,452,000	800,000	2,012,500	1,725,000	2,465,900	2,491,080	1,898,896	2,118,675	2,139,910
1111 - WRF Parkway	\$ -	48,500	-	-	-	-	9,700	1,940	2,328	2,794	3,352
1112 - WRF Sandhill	\$ -	70,000	6,700	-	-	1,860,000	387,340	450,808	539,630	647,556	777,067
1113 - WRF Camelot	\$ -	20,000	-	5,000	18,000	-	8,600	6,320	7,584	8,101	6,121
1125 - Transmission & Distribution	\$ -	1,136,300	1,116,300	1,479,800	232,800	200,000	833,040	772,388	703,606	548,367	611,480
1135 - Sewer Collection	\$ -	109,000	68,500	50,000	410,000	75,000	142,500	149,200	165,340	188,408	144,090
1144 - SCADA	\$ -	135,000	-	28,000	-	-	32,600	12,120	14,544	11,853	14,223
1145 - Maintenance	\$ -	96,000	29,800	42,500	42,500	300,000	102,160	103,392	118,110	133,232	151,379
1148 - Laboratory	\$ -	70,800	-	49,000	77,300	27,500	44,920	39,744	47,693	47,431	41,458
2000 - Engineering and Construction	\$ -	200,000	212,000	200,000	200,000	204,000	203,200	203,840	202,208	202,650	203,180
3100 - Business Services (incl AMR)	\$ -	3,172,500	3,076,500	3,227,000	93,000	152,500	1,944,300	1,698,660	1,423,092	1,062,310	1,256,172
9100 - Administration	\$ -	281,000	-	-	-	-	56,200	11,240	13,488	16,186	19,423
4100 - Human Resources	\$ -	4,000	4,000	-	-	-	1,600	1,120	544	653	783
TOHO II - Operating Fund	\$ 12,500	-	-	-	-	-	-	-	-	-	-
1200 - Water Treatment Plant	\$ -	25,000	45,000	-	-	-	14,000	11,800	5,160	6,192	7,430
1225 - Transmission and Distribution	\$ -	-	-	-	-	190,000	38,000	45,600	54,720	65,664	78,797
1235 - Sewer Collection	\$ -	5,000	5,000	10,000	10,000	10,000	8,000	8,600	9,320	9,184	9,021
1245 - Maintenance	\$ -	-	51,500	8,500	8,500	8,500	15,400	18,480	11,876	12,551	13,361
TOHO III - Operating Fund	\$ 178,600	-	-	-	-	-	-	-	-	-	-
1325 - Transmission and Distribution	\$ -	72,000	10,000	5,000	5,000	5,000	19,400	8,880	8,656	9,387	10,265
1335 - Sewer Collection	\$ -	10,000	1,102,000	5,000	5,000	5,000	225,400	268,480	101,776	121,131	144,357
1345 - Maintenance	\$ -	6,500	-	6,500	-	13,000	5,200	4,940	5,928	5,814	6,976
TOHO IV - Operating Fund	\$ 2,345,000	-	-	-	-	-	-	-	-	-	-
1400 - Water Treatment Plant	\$ -	88,800	29,000	-	-	-	23,560	10,512	6,814	8,177	9,813
1410 - WRF Poinciana	\$ -	70,400	-	-	-	210,000	56,080	53,216	63,859	76,631	91,957
1425 - Transmission & Distribution	\$ -	205,000	485,000	-	-	-	138,000	124,600	52,520	63,024	75,629
1435 - Sewer Collection	\$ -	15,000	15,000	20,000	85,000	35,000	34,000	37,800	42,360	46,832	39,198
1444 - SCADA	\$ -	47,000	-	-	-	-	9,400	1,880	2,256	2,707	3,249
1445 - Maintenance	\$ -	366,500	310,000	278,000	200,000	100,000	250,900	227,780	211,336	198,003	197,604
Purchase of O&S System	\$ 3,800,000	-	-	-	-	-	-	-	-	-	-
COMPUTER REPLACEMENTS											
Administration	\$ -	6,000	-	8,900	20,000	5,000	7,980	8,376	10,051	10,281	8,338
Engineering & Construction	\$ -	9,000	-	26,900	2,000	73,300	22,240	24,888	29,866	30,459	36,150
Business Services	\$ -	20,900	9,000	15,900	12,000	54,400	22,440	22,748	25,498	27,417	30,501
Human Resources	\$ -	-	-	4,000	3,000	-	1,400	1,680	2,016	1,619	1,343
Operations	\$ -	186,900	79,500	63,500	168,600	192,100	138,120	128,364	138,137	153,064	149,957
VEHICLE REPLACEMENTS	\$ -	-	-	-	-	-	-	-	-	-	-
Administration	\$ -	70,000	-	30,000	-	115,000	43,000	37,600	45,120	48,144	57,773
Engineering & Construction	\$ -	103,000	20,000	50,000	53,000	-	45,200	33,640	36,368	33,642	29,770
Business Services	\$ -	-	70,000	78,000	73,000	75,000	59,200	71,040	71,248	69,898	69,277
Operation	\$ -	765,400	539,900	927,000	1,314,000	1,195,000	948,260	984,832	1,073,818	1,103,182	1,061,018
Operating Fund 2010 Carry Forward Projects	\$ 30,017,313	-	-	-	-	-	-	-	-	-	-
Total Operating CIP Budget (in FY 2011 dollars)	\$ 37,688,263	\$ 9,885,500	\$ 12,736,700	\$ 7,443,500	\$ 5,085,200	\$ 7,145,300	\$ 8,459,240	\$ 8,173,988	\$ 7,261,446	\$ 7,225,035	\$ 7,653,002
Cumulative Projected Cost Escalation	0.00%	0.00%	3.00%	6.10%	9.30%	12.60%	15.90%	19.40%	23.00%	26.70%	30.50%
Resulting Operating CIP Funding Level	\$ 37,688,263	9,885,500	13,118,801	7,897,554	5,558,124	8,045,608	9,804,259	9,759,742	8,931,578	9,154,119	9,987,167
Annual Operating CIP Execution Percentage	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Final Operating CIP Funding Level	\$ 36,921,168	\$ 8,896,950	\$ 11,806,921	\$ 7,107,798	\$ 5,002,311	\$ 7,241,047	\$ 8,823,833	\$ 8,783,768	\$ 8,038,420	\$ 8,238,707	\$ 8,988,450

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 3 – Capital Improvement Plan

Capital Improvement Program (Cont'd)

Project Description	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
RENEWAL & REPLACEMENT FUND CIP											
TOHO I - R&R Fund	\$ 5,051,800	-	-	-	-	-	-	-	-	-	-
1100 - Water Treatment Plant	\$ -	365,500	402,000	305,000	279,000	141,500	298,600	285,220	261,864	253,237	248,084
1110 - WRF S Bermuda	\$ -	211,000	123,000	185,500	83,000	140,500	148,600	136,120	138,744	129,393	138,671
1111 - WRF Parkway	\$ -	113,000	27,000	21,500	30,000	265,000	91,300	86,960	98,952	114,442	131,331
1112 - WRF Sandhill	\$ -	41,000	114,000	96,800	54,700	-	61,300	65,360	55,632	47,398	45,938
1113 - WRF Camelot	\$ -	132,500	113,000	4,000	26,500	835,000	222,200	240,140	265,568	317,882	376,158
1125 - Transmission & Distribution	\$ -	354,600	232,000	2,297,000	960,000	2,597,000	1,288,120	1,474,824	1,723,389	1,608,667	1,738,400
1135 - Sewer Collection	\$ -	2,588,000	1,226,000	1,166,000	3,080,000	2,240,000	2,060,000	1,954,400	2,100,080	2,286,896	2,128,275
1144 - SCADA	\$ -	188,500	113,500	228,500	205,000	22,500	151,600	144,220	150,364	134,737	120,684
1145 - Maintenance	\$ -	1,085,600	1,798,100	1,086,600	1,079,000	1,053,000	1,220,460	1,247,432	1,137,298	1,147,438	1,161,126
1146 - Support Services	\$ -	-	15,000	7,500	149,500	110,000	56,400	67,680	78,216	92,359	80,931
1148 - Laboratory	\$ -	25,000	12,800	27,800	25,100	13,450	20,830	19,996	21,435	20,162	19,175
2000 - Engineering and Construction	\$ -	-	15,000	37,000	-	-	10,400	12,480	11,976	6,971	8,365
3100 - Business Services (incl AMR)	\$ -	-	-	139,000	132,000	-	54,200	65,040	78,048	65,858	52,629
TOHO II - R&R Fund	\$ 107,000	-	-	-	-	-	-	-	-	-	-
1200 - Water Treatment Plant	\$ -	10,000	35,000	35,000	10,000	3,600	18,720	20,464	17,557	14,068	14,882
1210 - WRF Harmony	\$ -	-	-	-	1,380,000	-	276,000	331,200	397,440	476,928	296,314
1225 - Transmission and Distribution	\$ -	2,500	2,500	2,500	5,000	50,000	12,500	14,500	16,900	19,780	22,736
1244 - SCADA	\$ -	20,000	-	-	-	-	4,000	800	960	1,152	1,382
TOHO III - R&R Fund	\$ 634,800	-	-	-	-	-	-	-	-	-	-
1300 - Water Treatment Plant	\$ -	180,000	37,500	8,500	8,500	-	46,900	20,280	16,836	18,503	20,504
1325 - Transmission and Distribution	\$ -	3,800	-	697,000	-	2,112,000	562,560	674,312	809,174	831,609	997,931
1335 - Sewer Collection	\$ -	815,000	265,000	665,000	250,000	250,000	449,000	375,800	397,960	344,552	363,462
1345 - Maintenance	\$ -	370,000	633,000	590,000	330,000	-	384,600	387,520	338,424	288,109	279,731
TOHO IV - R&R Fund	\$ 1,886,000	-	-	-	-	-	-	-	-	-	-
1400 - Water Treatment Plant	\$ -	140,000	30,000	40,000	65,000	224,000	99,800	91,760	104,112	116,934	127,321
1410 - WRF Poinciana	\$ -	379,000	-	-	-	10,000	77,800	17,560	21,072	25,286	30,344
1425 - Transmission & Distribution	\$ -	7,600	-	-	-	-	1,520	304	365	438	525
1435 - Sewer Collection	\$ -	813,000	813,000	863,000	863,000	863,000	843,000	849,000	856,200	854,840	853,208
1444 - SCADA	\$ -	75,000	75,000	75,000	25,000	50,000	60,000	57,000	53,400	49,080	53,896
1445 - Maintenance	\$ -	550,000	1,150,000	1,150,000	1,170,000	1,300,000	1,064,000	1,166,800	1,170,160	1,174,192	1,175,030
Total R&R CIP Budget (in FY 2011 dollars)	\$ 7,679,600	\$ 8,470,600	\$ 7,232,400	\$ 9,728,200	\$ 10,210,300	\$ 12,280,550	\$ 9,584,410	\$ 9,807,172	\$ 10,322,126	\$ 10,440,912	\$ 10,487,034
Cumulative Projected Cost Escalation	0.00%	0.00%	3.00%	6.10%	9.30%	12.60%	15.90%	19.40%	23.00%	26.70%	30.50%
Resulting R&R CIP Funding Level	\$ 7,679,600	8,470,600	7,449,372	10,321,620	11,159,858	13,827,899	11,108,331	11,709,763	12,696,215	13,228,635	13,685,579
Annual R&R CIP Execution Percentage	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Final R&R CIP Funding Level	\$ 6,911,640	\$ 7,623,540	\$ 6,704,435	\$ 9,289,458	\$ 10,043,872	\$ 12,445,109	\$ 9,997,498	\$ 10,538,787	\$ 11,426,594	\$ 11,905,772	\$ 12,317,021

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 3 – Capital Improvement Plan

Capital Improvement Program (Cont'd)

Project Description	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
WATER SYSTEM DEVELOPMENT CHARGE FUND CIP											
Bill Beck Boulevard-Woodcrest Blvd to Mill Slough Rd	\$ -	362,500	362,500	-	-	-	-	-	-	-	-
MLK Boulevard Ph 3-Thacker Ave to Dyer Blvd	\$ -	576,000	-	-	-	-	-	-	-	-	-
Reuse Main Extensions	\$ -	650,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Goodman Rd FM & Reuse WM	\$ -	-	31,250	800,000	-	-	-	-	-	-	-
W Reuse Pumping Facility Low & High Pressure Mains	\$ -	-	1,600,000	-	-	-	-	-	-	-	-
W Reuse Pumping Facility	\$ -	-	3,625,000	-	-	-	-	-	-	-	-
Bass Road-US192 to End	\$ -	-	-	-	-	300,000	-	-	-	-	-
Bill Beck Boulevard-Osceola Pkwy to Charter School	\$ -	-	-	743,000	-	-	-	-	-	-	-
Boggy Creek Road-Osceola Pkwy to Boggy Creek Rd East	\$ -	-	-	3,100,000	-	-	-	-	-	-	-
Boggy Creek Road-Hilliard Isle Rd to Osceola Pkwy	\$ -	-	-	3,105,000	-	-	-	-	-	-	-
John Young Pkwy-Portage St to US 192	\$ -	-	-	38,200	152,800	-	-	-	-	-	-
Osceola Parkway-BVL Blvd to Boggy Creek Road	\$ -	-	-	5,587,000	-	-	-	-	-	-	-
Shady Lane-Partin Settlement Rd to US 192	\$ -	-	-	-	-	835,000	-	-	-	-	-
Sinclair Road Water & Reuse Water Main Extension	\$ -	-	-	5,269,000	-	-	-	-	-	-	-
Stormwater Capture for Reuse Augmentation	\$ -	-	-	-	-	100,000	-	-	-	-	-
Poinciana Blvd Ph 3-Oren Brown Rd to CSX Tracks	\$ -	-	-	-	-	-	-	-	-	-	-
Richard McLaughlin Well-3 & Raw WM	\$ -	-	-	-	-	2,071,000	-	-	-	-	-
Westside WM Loop Design	\$ -	-	-	-	-	500,000	6,300,000	-	-	-	-
WTP-6 High Service Pump Improvements	\$ -	-	-	-	-	1,552,000	-	-	-	-	-
Cypress Lake 15 MGD AWS Wells, AWS WTP & Pipelines	\$ -	2,232,000	2,117,200	-	-	-	12,666,800	30,000,000	30,000,000	-	-
Judge Farms Reservoir	\$ -	-	-	-	1,251,000	4,000,000	3,700,000	-	-	-	-
Turnpike 24 Inch Directional Drill - Osceola Parkway	\$ -	1,500,000	-	-	-	-	-	-	-	-	-
Pleasant Hill Rd WM North of Reeves Rd WMP-8	\$ -	1,238,000	-	-	-	-	-	-	-	-	-
Dyer Ave and Carroll St 16in Water Mains	\$ -	-	-	2,055,000	-	-	-	-	-	-	-
Parkway WTP Water Main Extension	\$ -	-	-	-	1,098,000	4,746,000	-	-	-	-	-
Water main upsizing	\$ -	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Unspecified Future Projects	\$ -	-	-	-	-	-	10,379,490	13,163,688	14,249,236	12,959,643	15,051,211
Water Impact Fund 2010 Carry Forward Projects + 2011 Projects	\$ 16,665,875	-	-	-	-	-	-	-	-	-	-
Total W-SDC CIP Budget (in FY 2011 dollars)	\$ 16,665,875	\$ 6,658,500	\$ 7,935,950	\$ 20,897,200	\$ 2,701,800	\$ 14,304,000	\$ 33,246,290	\$ 43,363,688	\$ 44,449,236	\$ 13,159,643	\$ 15,251,211
Cumulative Projected Cost Escalation	0.00%	0.00%	3.00%	6.10%	9.30%	12.60%	15.90%	19.40%	23.00%	26.70%	30.50%
Resulting W-SDC CIP Funding Level	\$ 16,665,875	6,658,500	8,174,029	22,171,929	2,953,067	16,106,304	38,532,450	51,776,243	54,672,560	16,673,267	19,902,831
Annual W-SDC CIP Execution Percentage	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Final W-SDC CIP Funding Level	\$ 16,665,875	\$ 5,992,650	\$ 7,356,626	\$ 19,954,736	\$ 2,657,761	\$ 14,495,674	\$ 34,679,205	\$ 46,598,619	\$ 49,205,304	\$ 15,005,941	\$ 17,912,548

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 3 – Capital Improvement Plan

Capital Improvement Program (Cont'd)

Project Description	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
SEWER SYSTEM DEVELOPMENT CHARGE FUND CIP											
Bill Beck Boulevard-Woodcrest Blvd to Mill Slough Rd	\$ -	66,000	66,000	-	-	-	-	-	-	-	-
MLK Boulevard Ph 3-Thacker Ave to Dyer Blvd	\$ -	248,000	-	-	-	-	-	-	-	-	-
Reuse Main Extensions	\$ -	650,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Goodman Rd FM & Reuse WM	\$ -	-	-	-	-	200,000	-	-	-	-	-
W Reuse Pumping Facility Low & High Pressure Mains	\$ -	-	1,200,000	-	-	-	-	-	-	-	-
W Reuse Pumping Facility	\$ -	-	3,625,000	-	-	-	-	-	-	-	-
Bass Road-US192 to End	\$ -	-	-	-	-	700,000	-	-	-	-	-
Bill Beck Boulevard-Osceola Pkwy to Charter School	\$ -	-	-	224,000	-	-	-	-	-	-	-
Boggy Creek Road-Osceola Pkwy to Boggy Creek Rd East	\$ -	-	-	810,000	-	-	-	-	-	-	-
Boggy Creek Road-Hilliard Isle Rd to Osceola Pkwy	\$ -	-	-	369,000	-	-	-	-	-	-	-
John Young Pkwy-Portage St to US 192	\$ -	-	-	38,200	152,800	-	-	-	-	-	-
Osceola Parkway-BVL Blvd to Boggy Creek Road	\$ -	-	-	1,519,000	-	-	-	-	-	-	-
Shady Lane-Partin Settlement Rd to US 192	\$ -	-	-	-	-	671,000	-	-	-	-	-
Sinclair Road Water & Reuse Water Main Extension	\$ -	-	-	2,453,000	-	-	-	-	-	-	-
Stormwater Capture for Reuse Augmentation	\$ -	-	-	-	-	100,000	-	-	-	-	-
Biosolids Treatment	\$ -	1,000,000	1,000,000	800,000	-	-	-	-	-	-	-
Harmony WRF Expansion	\$ -	-	1,150,000	4,370,000	-	-	-	-	-	-	-
Sandhill Road WRF - Master Plan Ph 2 Design	\$ -	-	-	-	-	1,000,000	-	-	-	-	-
Cypress West WRF Phase 1B (Poinciana WRF#2)	\$ -	-	-	-	1,300,000	13,880,000	-	-	-	-	-
Line and Lift Station Upgrades	\$ -	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Pleasant Hill Rd Force Main Extension	\$ -	80,000	-	-	-	-	-	-	-	-	-
SBWRF - Phase 2B Expansion	\$ -	-	1,098,000	-	-	-	-	-	-	-	-
Neptune Rd / Lakeshore Blvd Force Main Extension	\$ -	-	-	-	200,000	800,000	-	-	-	-	-
Sandhill Road WRF - Reuse HSP Addition	\$ -	-	-	-	156,000	-	-	-	-	-	-
Unspecified Future Projects	\$ -	-	-	-	-	-	8,125,200	9,361,440	9,605,928	9,410,474	10,930,808
Sewer Impact Fund 2010 Carry Forward Projects + 2011 Projects	\$ 18,411,017	-	-	-	-	-	-	-	-	-	-
Total S-SDC CIP Budget (in FY 2011 dollars)	\$ 18,411,017	\$ 2,244,000	\$ 8,439,000	\$ 10,883,200	\$ 2,108,800	\$ 17,651,000	\$ 8,425,200	\$ 9,661,440	\$ 9,905,928	\$ 9,710,474	\$ 11,230,808
Cumulative Projected Cost Escalation	0.00%	0.00%	3.00%	6.10%	9.30%	12.60%	15.90%	19.40%	23.00%	26.70%	30.50%
Resulting S-SDC CIP Funding Level	\$ 18,411,017	2,244,000	8,692,170	11,547,075	2,304,918	19,875,026	9,764,807	11,535,759	12,184,291	12,303,170	14,656,205
Annual S-SDC CIP Execution Percentage	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Final S-SDC CIP Funding Level	\$ 18,411,017	\$ 2,019,600	\$ 7,822,953	\$ 10,392,368	\$ 2,074,427	\$ 17,887,523	\$ 8,788,326	\$ 10,382,183	\$ 10,965,862	\$ 11,072,853	\$ 13,190,584

Burton & Associates

12/15/2011

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 4 – Projection of Cash Inflows

Projection of Cash Inflows

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1	Rate Revenue Growth Assumptions											
2	Water Customer Growth	N/A	1.02%	1.40%	1.51%	1.85%	1.86%	1.87%	1.87%	1.88%	1.89%	1.90%
3	Water Use Growth	N/A	1.20%	1.65%	1.76%	2.15%	2.16%	2.16%	2.17%	2.17%	2.18%	2.18%
4	Sewer Customer Growth	N/A	1.06%	1.45%	1.59%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%	1.96%
5	Sewer Use Growth	N/A	1.23%	1.69%	1.78%	2.18%	2.19%	2.19%	2.19%	2.20%	2.20%	2.21%
6	Reclaimed Water Customer Growth	N/A	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
7	Reclaimed Water Use Growth	N/A	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
8	Assumed Rate Revenue Increases	N/A	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
9	Rate Revenue											
10	Water Revenue	\$ 22,216,329	23,416,186	24,786,910	26,267,336	27,939,760	29,720,768	31,617,521	33,637,661	35,789,341	38,081,259	40,522,696
11	Sewer Revenue	\$ 40,731,075	42,970,995	45,529,013	48,292,929	51,421,000	54,754,190	58,306,070	62,091,113	66,124,757	70,423,470	75,004,816
12	Reclaimed Water Revenue	\$ 2,631,334	2,786,790	2,951,501	3,126,021	3,310,939	3,506,879	3,714,504	3,934,516	4,167,660	4,414,725	4,676,550
13	Total Rate Revenue	\$ 65,578,737	69,173,971	73,267,424	77,686,286	82,671,699	87,981,837	93,638,095	99,663,290	106,081,758	112,919,455	120,204,062
14	Other Operating Revenue											
15	Bulk Water Sales - Toho I	\$ 519,103	519,103	535,571	553,522	572,590	592,821	614,303	638,270	662,866	713,867	743,344
16	Bulk Water Sales - Toho IV	\$ 106,508	106,508	109,887	113,570	117,482	121,633	126,041	130,958	136,005	146,469	152,517
17	Bulk Sewer Sales - Toho I	\$ 1,137,159	1,137,159	1,173,234	1,212,559	1,254,330	1,298,648	1,345,707	1,398,209	1,452,090	1,563,814	1,628,387
18	Bulk Reclaimed Water Sales - Toho I	\$ 2,036,635	2,036,635	2,123,192	2,213,428	2,307,498	2,405,567	2,507,803	2,683,350	2,871,184	3,072,167	3,287,219
19	Water Taps - Toho I	\$ 184,406	186,251	189,044	191,880	194,758	197,679	200,645	203,654	206,709	209,810	212,957
20	Water Taps - Toho II	\$ 2,400	2,424	2,460	2,497	2,535	2,573	2,611	2,651	2,690	2,731	2,772
21	Water Taps - Toho IV	\$ 48,820	49,308	50,048	50,799	51,561	52,334	53,119	53,916	54,724	55,545	56,379
22	Water Misc - Toho I	\$ 96,205	96,205	96,205	96,205	96,205	96,205	96,205	96,205	96,205	96,205	96,205
23	Water Misc - Toho IV	\$ 2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470	2,470
24	Private Fire Line - Toho IV	\$ 5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809	5,809
25	Sewer Taps - Toho I	\$ 65,796	66,454	67,450	68,462	69,489	70,531	71,589	72,663	73,753	74,859	75,982
26	Sewer Taps - Toho II	\$ 960	970	984	999	1,014	1,029	1,045	1,060	1,076	1,092	1,109
27	Sewer Taps - Toho IV	\$ 18,198	18,380	18,656	18,936	19,220	19,508	19,800	20,097	20,399	20,705	21,015
28	Sewer Misc - Toho I	\$ 42,359	42,359	42,359	42,359	42,359	42,359	42,359	42,359	42,359	42,359	42,359
29	Sewer Misc - Toho IV	\$ -	-	-	-	-	-	-	-	-	-	-
30	Grease Traps - Toho I	\$ 154,664	154,664	154,664	154,664	154,664	154,664	154,664	154,664	154,664	154,664	154,664
31	Reclaimed Taps - Toho I	\$ 32,822	33,150	33,647	34,152	34,664	35,184	35,712	36,248	36,792	37,343	37,904
32	Reclaimed Taps - Toho II	\$ 1,200	1,212	1,230	1,249	1,267	1,286	1,306	1,325	1,345	1,365	1,386
33	Reclaimed Taps - Toho IV	\$ 20,000	20,200	20,503	20,811	21,123	21,440	21,761	22,088	22,419	22,755	23,096
34	Lab Services - Toho I	\$ 480	480	480	480	480	480	480	480	480	480	480
35	Lab Services - Toho IV	\$ -	-	-	-	-	-	-	-	-	-	-
36	Other Fees - Toho I	\$ 88,543	88,543	88,543	88,543	88,543	88,543	88,543	88,543	88,543	88,543	88,543
37	Other Fees - Toho IV	\$ 387,848	387,848	387,848	387,848	387,848	387,848	387,848	387,848	387,848	387,848	387,848
38	Other Misc Fees - Toho I	\$ 979,446	979,446	979,446	979,446	979,446	979,446	979,446	979,446	979,446	979,446	979,446
39	Other Misc Fees - Toho IV	\$ 364,618	364,618	364,618	364,618	364,618	364,618	364,618	364,618	364,618	364,618	364,618
40	Rent - Toho I	\$ 486,507	486,507	486,507	486,507	486,507	486,507	486,507	486,507	486,507	486,507	486,507
41	Rent - Toho IV	\$ 71,683	71,683	71,683	71,683	71,683	71,683	71,683	71,683	71,683	71,683	71,683
42	Total Other Operating Revenue	\$ 6,854,638	\$ 6,858,384	\$ 7,006,537	\$ 7,163,493	\$ 7,328,162	\$ 7,500,865	\$ 7,682,074	\$ 7,945,120	\$ 8,222,684	\$ 8,603,154	\$ 8,924,697
43	Interest Earnings Revenue											
44	Interest Earned on Unrestricted Funds	\$ 535,233	\$ 489,435	\$ 507,374	\$ 404,765	\$ 478,511	\$ 424,469	\$ 367,798	\$ 386,685	\$ 401,091	\$ 427,804	\$ 460,230
45	Interest Earned on Restricted Funds	\$ 24,083	\$ 72,248	\$ 96,331	\$ 96,331	\$ 120,414	\$ 124,919	\$ 145,586	\$ 206,187	\$ 299,250	\$ 358,241	\$ 379,569
46	Interest Earned on Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	Total Interest Earnings Revenue	\$ 559,316	561,683	603,705	501,096	598,925	549,387	513,385	592,872	700,341	786,044	839,799
48	Total Revenue	\$ 72,992,691	\$ 76,594,038	\$ 80,877,666	\$ 85,350,876	\$ 90,598,785	\$ 96,032,089	\$ 101,833,553	\$ 108,201,281	\$ 115,004,783	\$ 122,308,653	\$ 129,968,558

Burton & Associates

12/15/2011

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1	O&M Execution Percentage	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
2	TOHO I - A&G											
3	Customer Billing Services	\$ 1,770,000	1,814,250	1,859,606	1,906,096	1,953,749	2,002,593	2,052,657	2,103,974	2,156,573	2,210,487	2,265,750
4	Administrative Service Contract	\$ 271,907	278,705	285,672	292,814	300,134	307,638	315,329	323,212	331,292	339,575	348,064
5	Insurance Expense	\$ 512,120	524,923	538,046	551,497	565,285	579,417	593,902	608,750	623,968	639,568	655,557
6	Bad Debt Expense	\$ 325,058	339,972	356,864	376,773	398,250	422,422	448,156	475,555	505,069	536,498	570,377
7												
8	TOHO I - WATER PLANTS											
9	Salaries and Wages - Pensionable Employees, Regular	\$ 349,125	349,125	349,125	349,125	349,125	349,125	349,125	349,125	349,125	349,125	349,125
10	Salaries and Wages - Pensionable Employees, Other	\$ 28,753	29,472	30,209	31,115	32,048	33,010	34,000	35,020	36,071	37,153	38,267
11	Salaries and Wages - Overtime	\$ 15,378	15,762	16,157	16,641	17,140	17,655	18,184	18,730	19,292	19,870	20,467
12	FICA Taxes	\$ 29,126	29,854	30,601	31,519	32,464	33,438	34,441	35,474	36,539	37,635	38,764
13	Retirement Contributions	\$ 51,724	53,017	54,343	55,701	57,094	58,521	59,984	61,484	63,021	64,596	66,211
14	Life and Health Insurance	\$ 55,680	62,362	69,845	78,226	87,614	98,127	109,902	123,091	137,862	154,405	172,934
15	Workers' Compensation	\$ 3,700	3,793	3,887	3,984	4,084	4,186	4,291	4,398	4,508	4,621	4,736
16	Professional Services	\$ 11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737	14,081
17	Other Services	\$ 39,000	39,975	40,974	41,999	43,049	44,125	45,228	46,359	47,518	48,706	49,923
18	Radio Expense	\$ 196	201	206	211	216	222	227	233	239	245	251
19	Other Communication Expense	\$ 22,390	22,950	23,523	24,112	24,714	25,332	25,966	26,615	27,280	27,962	28,661
20	Freight and Postage Expense	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
21	Utility Services - Electric Expense	\$ 1,540,000	1,632,400	1,730,344	1,834,165	1,944,215	2,060,867	2,184,519	2,315,591	2,454,526	2,601,798	2,757,905
22	Utility Services - Water and Sewer Expense	\$ 1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551	1,629
23	Utility Services - Waste Disposal Expense	\$ 2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534	2,610	2,688
24	Rental Expense	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
25	Auto Maintenance and Repair	\$ 5,600	5,740	5,884	6,031	6,181	6,336	6,494	6,657	6,823	6,994	7,168
26	Other Equipment - Generator Maintenance	\$ 32,000	32,800	33,620	34,461	35,322	36,205	37,110	38,038	38,989	39,964	40,963
27	Other Equipment - Planned Maintenance	\$ 160,800	164,820	168,941	173,164	177,493	181,930	186,479	191,141	195,919	200,817	205,838
28	Other Equipment - Corrective Maintenance	\$ 107,200	109,880	112,627	115,443	118,329	121,287	124,319	127,427	130,613	133,878	137,225
29	Building and Grounds Repair	\$ 145,000	148,625	152,341	156,149	160,053	164,054	168,156	172,359	176,668	181,085	185,612
30	Printing Expense	\$ 350	359	368	377	386	396	406	416	426	437	448
31	Safety Program Expense	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
32	Employee Function Expense	\$ 240	246	252	258	265	272	278	285	292	300	307
33	Permit and License Expense	\$ 50,500	51,763	53,057	54,383	55,743	57,136	58,565	60,029	61,529	63,068	64,644
34	Office Supplies	\$ 250	256	263	269	276	283	290	297	305	312	320
35	Petroleum Supplies	\$ 55,000	60,500	66,550	73,205	80,526	88,578	97,436	107,179	117,897	129,687	142,656
36	Chemical Supplies	\$ 440,000	462,000	485,100	509,355	534,823	561,564	589,642	619,124	650,080	682,584	716,714
37	Other Operating Supplies	\$ 15,250	15,631	16,022	16,423	16,833	17,254	17,685	18,127	18,581	19,045	19,521
38	Uniforms	\$ 4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620	5,760
39	Books, Publications, Subscriptions, Memberships	\$ 400	410	420	431	442	453	464	475	487	500	512
40	Training Expense	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
41												
42	TOHO I - S BERMUDA WRF											
43	Salaries and Wages - Pensionable Employees, Regular	\$ 560,497	560,497	560,497	560,497	560,497	560,497	560,497	560,497	560,497	560,497	560,497
44	Salaries and Wages - Pensionable Employees, Other	\$ 47,694	48,886	50,109	51,612	53,160	54,755	56,398	58,089	59,832	61,627	63,476
45	Salaries and Wages - Overtime	\$ 51,987	53,287	54,619	56,257	57,945	59,683	61,474	63,318	65,218	67,174	69,190
46	Personnel Additions	\$ -	-	40,600	41,818	43,073	44,365	45,696	47,067	48,479	49,933	51,431
47	FICA Taxes	\$ -	-	1,000	1,025	1,051	1,077	1,104	1,131	1,159	1,189	1,218
48	Retirement Contributions	\$ 48,853	50,074	51,326	52,866	54,452	56,086	57,768	59,501	61,286	63,125	65,018
49	Life and Health Insurance	\$ 83,033	85,109	87,237	89,417	91,653	93,944	96,293	98,700	101,168	103,697	106,289
50	Workers' Compensation	\$ 104,400	116,928	130,959	146,674	164,275	183,988	206,067	230,795	258,491	289,509	324,251

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
51	Professional Services	\$ 5,150	5,279	5,411	5,546	5,685	5,827	5,972	6,122	6,275	6,432	6,592
52	Other Services	\$ 25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222	32,002
53	Travel Expense	\$ 573,500	587,838	602,533	617,597	633,037	648,863	665,084	681,711	698,754	716,223	734,128
54	Radio Expense	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
55	Other Communication Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
56	Freight and Postage Expense	\$ 13,300	13,633	13,973	14,323	14,681	15,048	15,424	15,810	16,205	16,610	17,025
57	Utility Services - Electric Expense	\$ 850	871	893	915	938	962	986	1,010	1,036	1,062	1,088
58	Utility Services - Water and Sewer Expense	\$ 1,452,000	1,539,120	1,631,467	1,729,355	1,833,117	1,943,104	2,059,690	2,183,271	2,314,267	2,453,123	2,600,311
59	Utility Services - Waste Disposal Expense	\$ 60,000	63,000	66,150	69,458	72,930	76,577	80,406	84,426	88,647	93,080	97,734
60	Utility Services - Storm Water Fees	\$ 11,700	12,051	12,413	12,785	13,168	13,564	13,970	14,390	14,821	15,266	15,724
61	Rental Expense	\$ 9,500	9,785	10,079	10,381	10,692	11,013	11,343	11,684	12,034	12,395	12,767
62	Auto Maintenance and Repair	\$ 30,495	31,257	32,039	32,840	33,661	34,502	35,365	36,249	37,155	38,084	39,036
63	Other Equipment - Generator Maintenance	\$ 8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	10,241
64	Other Equipment - Planned Maintenance	\$ 33,000	33,825	34,671	35,537	36,426	37,336	38,270	39,227	40,207	41,212	42,243
65	Other Equipment - Corrective Maintenance	\$ 20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977	25,602
66	Building and Grounds Repair	\$ 127,000	130,175	133,429	136,765	140,184	143,689	147,281	150,963	154,737	158,606	162,571
67	Printing Expense	\$ 75,650	77,541	79,480	81,467	83,503	85,591	87,731	89,924	92,172	94,476	96,838
68	Safety Program Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
69	Employee Function Expense	\$ 9,550	9,789	10,033	10,284	10,541	10,805	11,075	11,352	11,636	11,927	12,225
70	Permit and License Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
71	Office Supplies	\$ 4,095	4,197	4,302	4,410	4,520	4,633	4,749	4,868	4,989	5,114	5,242
72	Petroleum Supplies	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
73	Chemical Supplies	\$ 25,082	27,590	30,349	33,384	36,723	40,395	44,434	48,878	53,765	59,142	65,056
74	Other Operating Supplies	\$ 447,475	469,849	493,341	518,008	543,909	571,104	599,659	629,642	661,124	694,181	728,890
75	Uniforms	\$ 27,000	27,675	28,367	29,076	29,803	30,548	31,312	32,095	32,897	33,719	34,562
76	Books, Publications, Subscriptions, Memberships	\$ 11,050	11,326	11,609	11,900	12,197	12,502	12,815	13,135	13,463	13,800	14,145
77	Training Expense	\$ 600	615	630	646	662	679	696	713	731	749	768
78												
79	TOHO I - PARKWAY WRF											
80	Salaries and Wages - Pensionable Employees, Regular	\$ 133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852	133,852
81	Salaries and Wages - Pensionable Employees, Other	\$ 16,440	16,851	17,272	17,790	18,324	18,874	19,440	20,023	20,624	21,243	21,880
82	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 55,370	56,754	58,173	59,918	61,716	63,567	65,474	67,439	69,462	71,546	73,692
83	Salaries and Wages - Non-Pensionable Empl, Other	\$ 2,786	2,856	2,927	3,015	3,105	3,198	3,294	3,393	3,495	3,600	3,708
84	Salaries and Wages - Overtime	\$ 22,714	23,282	23,864	24,580	25,317	26,077	26,859	27,665	28,495	29,350	30,230
85	FICA Taxes	\$ 17,106	17,534	17,972	18,511	19,066	19,638	20,228	20,834	21,459	22,103	22,766
86	Retirement Contributions	\$ 28,089	28,791	29,511	30,249	31,005	31,780	32,575	33,389	34,224	35,079	35,956
87	Life and Health Insurance	\$ 28,275	31,668	35,468	39,724	44,491	49,830	55,810	62,507	70,008	78,409	87,818
88	Workers' Compensation	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
89	Other Services	\$ 75,950	77,849	79,795	81,790	83,835	85,930	88,079	90,281	92,538	94,851	97,222
90	Travel Expense	\$ 700	718	735	754	773	792	812	832	853	874	896
91	Radio Expense	\$ 75	77	79	81	83	85	87	89	91	94	96
92	Other Communication Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
93	Freight and Postage Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
94	Utility Services - Electric Expense	\$ 220,040	233,242	247,237	262,071	277,795	294,463	312,131	330,859	350,710	371,753	394,058
95	Utility Services - Water and Sewer Expense	\$ 1,200	1,260	1,323	1,389	1,459	1,532	1,608	1,689	1,773	1,862	1,955
96	Utility Services - Waste Disposal Expense	\$ 5,100	5,253	5,411	5,573	5,740	5,912	6,090	6,272	6,461	6,654	6,854
97	Rental Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
98	Auto Maintenance and Repair	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
99	Other Equipment - Generator Maintenance	\$ 4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120
100	Other Equipment - Planned Maintenance	\$ 7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529	8,742	8,961

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
101	Other Equipment - Corrective Maintenance	\$ 33,087	33,914	34,762	35,631	36,522	37,435	38,371	39,330	40,313	41,321	42,354
102	Building and Grounds Repair	\$ 30,800	31,570	32,359	33,168	33,997	34,847	35,719	36,612	37,527	38,465	39,427
103	Printing Expense	\$ 75	77	79	81	83	85	87	89	91	94	96
104	Safety Program Expense	\$ 2,600	2,665	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247	3,328
105	Employee Function Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
106	Permit and License Expense	\$ 1,425	1,461	1,497	1,535	1,573	1,612	1,653	1,694	1,736	1,780	1,824
107	Office Supplies	\$ 390	400	410	420	430	441	452	464	475	487	499
108	Petroleum Supplies	\$ 13,000	14,300	15,730	17,303	19,033	20,937	23,030	25,333	27,867	30,653	33,719
109	Chemical Supplies	\$ 62,660	65,793	69,083	72,537	76,164	79,972	83,970	88,169	92,577	97,206	102,067
110	Other Operating Supplies	\$ 7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529	8,742	8,961
111	Uniforms	\$ 1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048
112	Books, Publications, Subscriptions, Memberships	\$ 200	205	210	215	221	226	232	238	244	250	256
113	Training Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
114												
115	TOHO I - SANDHILL WRF											
116	Salaries and Wages - Pensionable Employees, Regular	\$ 184,410	184,410	184,410	184,410	184,410	184,410	184,410	184,410	184,410	184,410	184,410
117	Salaries and Wages - Pensionable Employees, Other	\$ 18,000	18,450	18,911	19,479	20,063	20,665	21,285	21,923	22,581	23,258	23,956
118	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 64,438	66,049	67,700	69,731	71,823	73,978	76,197	78,483	80,838	83,263	85,761
119	Salaries and Wages - Non-Pensionable Empl, Other	\$ 2,786	2,856	2,927	3,015	3,105	3,198	3,294	3,393	3,495	3,600	3,708
120	Salaries and Wages - Overtime	\$ 13,887	14,234	14,590	15,028	15,479	15,943	16,421	16,914	17,421	17,944	18,482
121	Personnel Additions	\$ -	-	40,600	41,818	43,073	44,365	45,696	47,067	48,479	49,933	51,431
122	New Expenses from Capital Additions	\$ -	-	1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218
123	FICA Taxes	\$ 20,981	21,506	22,043	22,704	23,386	24,087	24,810	25,554	26,321	27,110	27,924
124	Retirement Contributions	\$ 36,906	37,829	38,774	39,744	40,737	41,756	42,800	43,870	44,966	46,091	47,243
125	Life and Health Insurance	\$ 39,150	43,848	49,110	55,003	61,603	68,996	77,275	86,548	96,934	108,566	121,594
126	Workers' Compensation	\$ 1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748	1,792
127	Other Services	\$ 263,701	270,294	277,051	283,977	291,077	298,353	305,812	313,458	321,294	329,326	337,560
128	Travel Expense	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
129	Radio Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
130	Other Communication Expense	\$ 3,800	3,895	3,992	4,092	4,194	4,299	4,407	4,517	4,630	4,746	4,864
131	Freight and Postage Expense	\$ 350	359	368	377	386	396	406	416	426	437	448
132	Utility Services - Electric Expense	\$ 472,460	500,808	530,856	562,707	596,470	632,258	670,194	710,405	753,029	798,211	846,104
133	Utility Services - Water and Sewer Expense	\$ 600	630	662	695	729	766	804	844	886	931	977
134	Utility Services - Waste Disposal Expense	\$ 15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572	20,159
135	Rental Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
136	Auto Maintenance and Repair	\$ 3,200	3,280	3,362	3,446	3,532	3,621	3,711	3,804	3,899	3,996	4,096
137	Other Equipment - Generator Maintenance	\$ 11,604	11,894	12,191	12,496	12,809	13,129	13,457	13,794	14,138	14,492	14,854
138	Other Equipment - Planned Maintenance	\$ 15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733	19,201
139	Other Equipment - Corrective Maintenance	\$ 130,000	133,250	136,581	139,996	143,496	147,083	150,760	154,529	158,392	162,352	166,411
140	Building and Grounds Repair	\$ 17,000	17,425	17,861	18,307	18,765	19,234	19,715	20,208	20,713	21,231	21,761
141	Printing Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
142	Safety Program Expense	\$ 3,600	3,690	3,782	3,877	3,974	4,073	4,175	4,279	4,386	4,496	4,608
143	Employee Function Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
144	Permit and License Expense	\$ 390	400	410	420	430	441	452	464	475	487	499
145	Office Supplies	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
146	Petroleum Supplies	\$ 18,000	19,800	21,780	23,958	26,354	28,989	31,888	35,077	38,585	42,443	46,687
147	Chemical Supplies	\$ 102,500	107,625	113,006	118,657	124,589	130,819	137,360	144,228	151,439	159,011	166,962
148	Other Operating Supplies	\$ 16,800	17,220	17,651	18,092	18,544	19,008	19,483	19,970	20,469	20,981	21,505
149	Uniforms	\$ 2,200	2,255	2,311	2,369	2,428	2,489	2,551	2,615	2,680	2,747	2,816
150	Books, Publications, Subscriptions, Memberships	\$ 200	205	210	215	221	226	232	238	244	250	256
151	Training Expense	\$ 400	410	420	431	442	453	464	475	487	500	512
152												

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
153	TOHO I - CAMELOT WRF											
154	Salaries and Wages - Pensionable Employees, Regular	\$ 183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889	183,889
155	Salaries and Wages - Pensionable Employees, Other	\$ 19,492	19,979	20,479	21,093	21,726	22,378	23,049	23,741	24,453	25,186	25,942
156	Salaries and Wages - Overtime	\$ 26,490	27,152	27,831	28,666	29,526	30,412	31,324	32,264	33,232	34,229	35,256
157	FICA Taxes	\$ 17,010	17,435	17,871	18,407	18,959	19,528	20,114	20,718	21,339	21,979	22,639
158	Retirement Contributions	\$ 27,264	27,946	28,644	29,360	30,094	30,847	31,618	32,408	33,219	34,049	34,900
159	Life and Health Insurance	\$ 30,450	34,104	38,196	42,780	47,914	53,663	60,103	67,315	75,393	84,440	94,573
160	Workers' Compensation	\$ 700	718	735	754	773	792	812	832	853	874	896
161	Other Services	\$ 215,710	221,103	226,630	232,296	238,103	244,056	250,157	256,411	262,822	269,392	276,127
162	Travel Expense	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
163	Radio Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
164	Other Communication Expense	\$ 3,800	3,895	3,992	4,092	4,194	4,299	4,407	4,517	4,630	4,746	4,864
165	Freight and Postage Expense	\$ 175	179	184	188	193	198	203	208	213	219	224
166	Utility Services - Electric Expense	\$ 405,825	430,175	455,985	483,344	512,345	543,085	575,671	610,211	646,823	685,633	726,771
167	Utility Services - Water and Sewer Expense	\$ 500	525	551	579	608	638	670	704	739	776	814
168	Utility Services - Waste Disposal Expense	\$ 13,200	13,596	14,004	14,424	14,857	15,302	15,761	16,234	16,721	17,223	17,740
169	Rental Expense	\$ 112,863	115,685	118,577	121,541	124,580	127,694	130,886	134,159	137,513	140,950	144,474
170	Auto Maintenance and Repair	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
171	Other Equipment - Generator Maintenance	\$ 9,907	10,155	10,409	10,669	10,935	11,209	11,489	11,776	12,071	12,372	12,682
172	Other Equipment - Planned Maintenance	\$ 15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733	19,201
173	Other Equipment - Corrective Maintenance	\$ 118,000	120,950	123,974	127,073	130,250	133,506	136,844	140,265	143,772	147,366	151,050
174	Building and Grounds Repair	\$ 16,500	16,913	17,335	17,769	18,213	18,668	19,135	19,613	20,104	20,606	21,121
175	Printing Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
176	Safety Program Expense	\$ 1,900	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432
177	Employee Function Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
178	Permit and License Expense	\$ 1,165	1,194	1,224	1,255	1,286	1,318	1,351	1,385	1,419	1,455	1,491
179	Office Supplies	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
180	Petroleum Supplies	\$ 13,000	14,300	15,730	17,303	19,033	20,937	23,030	25,333	27,867	30,653	33,719
181	Chemical Supplies	\$ 227,500	238,875	250,819	263,360	276,528	290,354	304,872	320,115	336,121	352,927	370,574
182	Other Operating Supplies	\$ 10,600	10,865	11,137	11,415	11,700	11,993	12,293	12,600	12,915	13,238	13,569
183	Uniforms	\$ 2,700	2,768	2,837	2,908	2,980	3,055	3,131	3,209	3,290	3,372	3,456
184	Books, Publications, Subscriptions, Memberships	\$ 130	133	137	140	143	147	151	155	158	162	166
185	Training Expense	\$ 2,100	2,153	2,206	2,261	2,318	2,376	2,435	2,496	2,559	2,623	2,688
186												
187	TOHO I - TRANSMISSION & DISTRIBUTION											
188	Salaries and Wages - Pensionable Employees, Regular	\$ 1,087,926	1,087,926	1,087,926	1,087,926	1,087,926	1,087,926	1,087,926	1,087,926	1,087,926	1,087,926	1,087,926
189	Salaries and Wages - Pensionable Employees, Other	\$ 69,442	71,178	72,958	75,146	77,401	79,723	82,114	84,578	87,115	89,729	92,420
190	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 31,906	32,704	33,521	34,527	35,563	36,630	37,728	38,860	40,026	41,227	42,464
191	Salaries and Wages - Non-Pensionable Empl, Other	\$ 1,681	1,723	1,766	1,819	1,874	1,930	1,988	2,047	2,109	2,172	2,237
192	Salaries and Wages - Overtime	\$ 169,465	173,702	178,044	183,385	188,887	194,554	200,390	206,402	212,594	218,972	225,541
193	Personnel Additions	\$ -	252,000	342,300	520,569	608,986	627,256	646,073	665,456	685,419	705,982	727,161
194	New Expenses from Capital Additions	\$ -	30,000	36,750	73,669	78,510	80,473	82,485	84,547	86,661	88,827	91,048
195	FICA Taxes	\$ 100,671	103,188	105,767	108,940	112,209	115,575	119,042	122,613	126,292	130,081	133,983
196	Retirement Contributions	\$ 181,894	186,441	191,102	195,880	200,777	205,796	210,941	216,215	221,620	227,161	232,840
197	Life and Health Insurance	\$ 261,407	292,776	327,909	367,258	411,329	460,688	515,971	577,888	647,234	724,902	811,890
198	Workers' Compensation	\$ 33,000	33,825	34,671	35,537	36,426	37,336	38,270	39,227	40,207	41,212	42,243
199	Other Services	\$ 30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	38,403
200	Travel Expense	\$ 9,450	9,686	9,928	10,177	10,431	10,692	10,959	11,233	11,514	11,802	12,097

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
201	Radio Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
202	Other Communication Expense	\$ 19,000	19,475	19,962	20,461	20,972	21,497	22,034	22,585	23,150	23,728	24,322
203	Freight and Postage Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
204	Utility Services - Electric Expense	\$ 1,800	1,908	2,022	2,144	2,272	2,409	2,553	2,707	2,869	3,041	3,224
205	Utility Services - Water and Sewer Expense	\$ 300	315	331	347	365	383	402	422	443	465	489
206	Utility Services - Waste Disposal Expense	\$ 12,000	12,360	12,731	13,113	13,506	13,911	14,329	14,758	15,201	15,657	16,127
207	Rental Expense	\$ 6,500	6,663	6,829	7,000	7,175	7,354	7,538	7,726	7,920	8,118	8,321
208	Auto Maintenance and Repair	\$ 112,000	114,800	117,670	120,612	123,627	126,718	129,886	133,133	136,461	139,873	143,369
209	Other Equipment - Planned Maintenance	\$ 25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222	32,002
210	Other Equipment - Corrective Maintenance	\$ 10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
211	Building and Grounds Repair	\$ 14,000	14,350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484	17,921
212	Line Maintenance and Repairs	\$ 340,000	348,500	357,213	366,143	375,296	384,679	394,296	404,153	414,257	424,613	435,229
213	Printing Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
214	Safety Program Expense	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
215	Employee Function Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
216	Permit and License Expense	\$ 5,100	5,228	5,358	5,492	5,629	5,770	5,914	6,062	6,214	6,369	6,528
217	Office Supplies	\$ 6,500	6,663	6,829	7,000	7,175	7,354	7,538	7,726	7,920	8,118	8,321
218	Petroleum Supplies	\$ 140,000	154,000	169,400	186,340	204,974	225,471	248,019	272,820	300,102	330,113	363,124
219	Chemical Supplies	\$ 1,100	1,155	1,213	1,273	1,337	1,404	1,474	1,548	1,625	1,706	1,792
220	Other Operating Supplies	\$ 68,000	69,700	71,443	73,229	75,059	76,936	78,859	80,831	82,851	84,923	87,046
221	Uniforms	\$ 27,000	27,675	28,367	29,076	29,803	30,548	31,312	32,095	32,897	33,719	34,562
222	Resurfacing Expense	\$ 175,000	179,375	183,859	188,456	193,167	197,996	202,946	208,020	213,221	218,551	224,015
223	Books, Publications, Subscriptions, Memberships	\$ 900	923	946	969	993	1,018	1,044	1,070	1,097	1,124	1,152
224	Training Expense	\$ 14,000	14,350	14,709	15,076	15,453	15,840	16,236	16,642	17,058	17,484	17,921
225												
226	TOHO I - SEWER COLLECTION											
227	Salaries and Wages - Pensionable Employees, Regular	\$ 462,167	462,167	462,167	462,167	462,167	462,167	462,167	462,167	462,167	462,167	462,167
228	Salaries and Wages - Pensionable Employees, Other	\$ 29,574	30,313	31,071	32,003	32,963	33,952	34,971	36,020	37,101	38,214	39,360
229	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 13,674	14,016	14,366	14,797	15,241	15,698	16,169	16,654	17,154	17,669	18,199
230	Salaries and Wages - Non-Pensionable Empl, Other	\$ 720	738	756	779	803	827	851	877	903	930	958
231	Salaries and Wages - Overtime	\$ 72,347	74,156	76,010	78,290	80,639	83,058	85,549	88,116	90,759	93,482	96,287
232	FICA Taxes	\$ 42,808	43,878	44,975	46,324	47,714	49,146	50,620	52,139	53,703	55,314	56,973
233	Retirement Contributions	\$ 77,348	79,282	81,264	83,295	85,378	87,512	89,700	91,942	94,241	96,597	99,012
234	Life and Health Insurance	\$ 111,451	124,825	139,804	156,581	175,370	196,415	219,985	246,383	275,949	309,062	346,150
235	Workers' Compensation	\$ 13,200	13,530	13,868	14,215	14,570	14,935	15,308	15,691	16,083	16,485	16,897
236	Other Services	\$ 120,800	123,820	126,916	130,088	133,341	136,674	140,091	143,593	147,183	150,863	154,634
237	Travel Expense	\$ 4,200	4,305	4,413	4,523	4,636	4,752	4,871	4,992	5,117	5,245	5,376
238	Radio Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
239	Other Communication Expense	\$ 6,800	6,970	7,144	7,323	7,506	7,694	7,886	8,083	8,285	8,492	8,705
240	Freight and Postage Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
241	Utility Services - Electric Expense	\$ 600	636	674	715	757	803	851	902	956	1,014	1,075
242	Utility Services - Water and Sewer Expense	\$ 300	315	331	347	365	383	402	422	443	465	489
243	Utility Services - Waste Disposal Expense	\$ 8,500	8,755	9,018	9,288	9,567	9,854	10,149	10,454	10,768	11,091	11,423
244	Rental Expense	\$ 4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120
245	Auto Maintenance and Repair	\$ 40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203
246	Other Equipment - Planned Maintenance	\$ 20,000	20,500	21,013	21,538	22,076	22,628	23,194	23,774	24,368	24,977	25,602
247	Other Equipment - Corrective Maintenance	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
248	Building and Grounds Repair	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
249	Line Maintenance and Repairs	\$ 160,000	164,000	168,100	172,303	176,610	181,025	185,551	190,190	194,944	199,818	204,814
250	Printing Expense	\$ 400	410	420	431	442	453	464	475	487	500	512

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
251	Safety Program Expense	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
252	Employee Function Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
253	Permit and License Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
254	Office Supplies	\$ 2,100	2,153	2,206	2,261	2,318	2,376	2,435	2,496	2,559	2,623	2,688
255	Petroleum Supplies	\$ 15,000	16,500	18,150	19,965	21,962	24,158	26,573	29,231	32,154	35,369	38,906
256	Chemical Supplies	\$ 1,900	1,995	2,095	2,199	2,309	2,425	2,546	2,673	2,807	2,948	3,095
257	Other Operating Supplies	\$ 22,000	22,550	23,114	23,692	24,284	24,891	25,513	26,151	26,805	27,475	28,162
258	Uniforms	\$ 10,900	11,173	11,452	11,738	12,032	12,332	12,641	12,957	13,281	13,613	13,953
259	Resurfacing Expense	\$ 52,000	53,300	54,633	55,998	57,398	58,833	60,304	61,812	63,357	64,941	66,564
260	Books, Publications, Subscriptions, Memberships	\$ 250	256	263	269	276	283	290	297	305	312	320
261	Training Expense	\$ 7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601
262												
263	TOHO I - SCADA SUPPORT											
264	Salaries and Wages - Pensionable Employees, Regular	\$ 205,936	205,936	205,936	205,936	205,936	205,936	205,936	205,936	205,936	205,936	205,936
265	Salaries and Wages - Pensionable Employees, Other	\$ 7,207	7,387	7,572	7,799	8,033	8,274	8,522	8,778	9,041	9,312	9,592
266	Salaries and Wages - Overtime	\$ 7,667	7,859	8,055	8,297	8,546	8,802	9,066	9,338	9,618	9,907	10,204
267	Personnel Additions	\$ -	-	-	72,800	74,984	77,234	79,551	81,937	84,395	86,927	89,535
268	New Expenses from Capital Additions	\$ -	-	-	3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160
269	FICA Taxes	\$ 16,340	16,749	17,167	17,682	18,213	18,759	19,322	19,902	20,499	21,114	21,747
270	Retirement Contributions	\$ 30,093	30,845	31,616	32,407	33,217	34,047	34,899	35,771	36,665	37,582	38,522
271	Life and Health Insurance	\$ 30,798	34,494	38,633	43,269	48,461	54,277	60,790	68,085	76,255	85,405	95,654
272	Workers' Compensation	\$ 500	513	525	538	552	566	580	594	609	624	640
273	Professional Services	\$ 29,750	30,494	31,256	32,037	32,838	33,659	34,501	35,363	36,247	37,154	38,083
274	Travel Expense	\$ 2,550	2,614	2,679	2,746	2,815	2,885	2,957	3,031	3,107	3,185	3,264
275	Radio Expense	\$ 40,126	41,129	42,157	43,211	44,292	45,399	46,534	47,697	48,890	50,112	51,365
276	Other Communication Expense	\$ 8,160	8,364	8,573	8,787	9,007	9,232	9,463	9,700	9,942	10,191	10,445
277	Freight and Postage Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
278	Rental Expense	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
279	Auto Maintenance and Repair	\$ 6,987	7,162	7,341	7,524	7,712	7,905	8,103	8,305	8,513	8,726	8,944
280	Other Equipment - Planned Maintenance	\$ 57,970	59,419	60,905	62,427	63,988	65,588	67,227	68,908	70,631	72,397	74,207
281	Other Equipment - Corrective Maintenance	\$ 27,200	27,880	28,577	29,291	30,024	30,774	31,544	32,332	33,141	33,969	34,818
282	Building and Grounds Repair	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
283	Printing Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
284	Safety Program Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
285	Employee Function Expense	\$ 285	292	299	307	315	322	331	339	347	356	365
286	Permit and License Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
287	Office Supplies	\$ 1,020	1,046	1,072	1,098	1,126	1,154	1,183	1,212	1,243	1,274	1,306
288	Petroleum Supplies	\$ 12,205	13,426	14,768	16,245	17,869	19,656	21,622	23,784	26,163	28,779	31,657
289	Other Operating Supplies	\$ 7,055	7,231	7,412	7,597	7,787	7,982	8,182	8,386	8,596	8,811	9,031
290	Uniforms	\$ 5,862	6,009	6,159	6,313	6,471	6,632	6,798	6,968	7,142	7,321	7,504
291	Books, Publications, Subscriptions, Memberships	\$ 425	436	447	458	469	481	493	505	518	531	544
292	Training Expense	\$ 4,675	4,792	4,912	5,034	5,160	5,289	5,422	5,557	5,696	5,838	5,984
293												
294	TOHO I - MAINTENANCE (Primarily Lift Stations)											
295	Salaries and Wages - Pensionable Employees, Regular	\$ 480,331	480,331	480,331	480,331	480,331	480,331	480,331	480,331	480,331	480,331	480,331
296	Salaries and Wages - Pensionable Employees, Other	\$ 36,987	37,912	38,859	40,025	41,226	42,463	43,737	45,049	46,400	47,792	49,226
297	Salaries and Wages - Overtime	\$ 50,767	52,036	53,337	54,937	56,585	58,283	60,031	61,832	63,687	65,598	67,566
298	Personnel Additions	\$ -	151,200	154,980	159,629	164,418	331,751	341,703	351,954	362,513	373,388	384,590
299	New Expenses from Capital Additions	\$ -	14,500	14,863	15,234	15,615	50,005	51,255	52,537	53,850	55,196	56,576
300	FICA Taxes	\$ 42,038	43,089	44,166	45,491	46,856	48,262	49,709	51,201	52,737	54,319	55,948

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
301	Retirement Contributions	\$ 71,235	73,016	74,841	76,712	78,630	80,596	82,611	84,676	86,793	88,963	91,187
302	Life and Health Insurance	\$ 104,226	116,733	130,741	146,430	164,002	183,682	205,724	230,410	258,060	289,027	323,710
303	Workers' Compensation	\$ 10,500	10,763	11,032	11,307	11,590	11,880	12,177	12,481	12,793	13,113	13,441
304	Professional Services	\$ 30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	38,403
305	Other Services	\$ 15,797	16,192	16,597	17,012	17,437	17,873	18,320	18,778	19,247	19,728	20,221
306	Travel Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
307	Radio Expense	\$ 19,252	19,733	20,227	20,732	21,251	21,782	22,326	22,885	23,457	24,043	24,644
308	Other Communication Expense	\$ 9,438	9,674	9,916	10,164	10,418	10,678	10,945	11,219	11,499	11,787	12,081
309	Freight and Postage Expense	\$ 275	282	289	296	304	311	319	327	335	343	352
310	Utility Services - Electric Expense	\$ 709,500	752,070	797,194	845,026	895,727	949,471	1,006,439	1,066,826	1,130,835	1,198,685	1,270,606
311	Utility Services - Water and Sewer Expense	\$ 46,000	48,300	50,715	53,251	55,913	58,709	61,644	64,727	67,963	71,361	74,929
312	Utility Services - Waste Disposal Expense	\$ 653	673	693	714	735	757	780	803	827	852	878
313	Utility Services - Storm Water Fees	\$ 4,350	4,481	4,615	4,753	4,896	5,043	5,194	5,350	5,510	5,676	5,846
314	Rental Expense	\$ 6,486	6,648	6,814	6,985	7,159	7,338	7,522	7,710	7,903	8,100	8,303
315	Auto Maintenance and Repair	\$ 35,950	36,849	37,770	38,714	39,682	40,674	41,691	42,733	43,802	44,897	46,019
316	Other Equipment - Generator Maintenance	\$ 45,432	46,568	47,732	48,925	50,148	51,402	52,687	54,004	55,354	56,738	58,157
317	Other Equipment - Planned Maintenance	\$ 174,780	179,150	183,628	188,219	192,924	197,748	202,691	207,758	212,952	218,276	223,733
318	Other Equipment - Corrective Maintenance	\$ 120,000	123,000	126,075	129,227	132,458	135,769	139,163	142,642	146,208	149,864	153,610
319	Building and Grounds Repair	\$ 80,177	82,181	84,236	86,342	88,500	90,713	92,981	95,305	97,688	100,130	102,633
320	Printing Expense	\$ 350	359	368	377	386	396	406	416	426	437	448
321	Safety Program Expense	\$ 7,697	7,889	8,087	8,289	8,496	8,708	8,926	9,149	9,378	9,612	9,853
322	Employee Function Expense	\$ 375	384	394	404	414	424	435	446	457	468	480
323	Permit and License Expense	\$ 1,664	1,706	1,748	1,792	1,837	1,883	1,930	1,978	2,027	2,078	2,130
324	Office Supplies	\$ 1,457	1,493	1,531	1,569	1,608	1,648	1,690	1,732	1,775	1,820	1,865
325	Petroleum Supplies	\$ 36,750	40,425	44,468	48,914	53,806	59,186	65,105	71,615	78,777	86,655	95,320
326	Chemical Supplies	\$ 25,550	26,828	28,169	29,577	31,056	32,609	34,239	35,951	37,749	39,636	41,618
327	Other Operating Supplies	\$ 27,735	28,428	29,139	29,868	30,614	31,380	32,164	32,968	33,792	34,637	35,503
328	Uniforms	\$ 21,496	22,033	22,584	23,149	23,728	24,321	24,929	25,552	26,191	26,846	27,517
329	Books, Publications, Subscriptions, Memberships	\$ 229	235	241	247	253	259	266	272	279	286	293
330	Training Expense	\$ 10,048	10,299	10,557	10,821	11,091	11,368	11,653	11,944	12,243	12,549	12,862
331												
332	TOHO I - SUPPORT (Primarily Sludge Hauling)											
333	Salaries and Wages - Pensionable Employees, Regular	\$ 383,916	383,916	383,916	383,916	383,916	383,916	383,916	383,916	383,916	383,916	383,916
334	Salaries and Wages - Pensionable Employees, Other	\$ 23,138	23,716	24,309	25,039	25,790	26,563	27,360	28,181	29,027	29,897	30,794
335	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 57,369	58,803	60,273	62,082	63,944	65,862	67,838	69,873	71,969	74,129	76,352
336	Salaries and Wages - Non-Pensionable Empl, Other	\$ 3,977	4,076	4,178	4,304	4,433	4,566	4,703	4,844	4,989	5,139	5,293
337	Salaries and Wages - Overtime	\$ 35,249	36,130	37,033	38,144	39,289	40,467	41,682	42,932	44,220	45,547	46,913
338	FICA Taxes	\$ 37,270	38,202	39,157	40,331	41,541	42,788	44,071	45,393	46,755	48,158	49,603
339	Retirement Contributions	\$ 78,284	80,241	82,247	84,303	86,411	88,571	90,785	93,055	95,381	97,766	100,210
340	Life and Health Insurance	\$ 87,522	98,025	109,788	122,962	137,718	154,244	172,753	193,483	216,701	242,705	271,830
341	Workers' Compensation	\$ 4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620	5,760
342	Other Services	\$ 43,000	44,075	45,177	46,306	47,464	48,651	49,867	51,113	52,391	53,701	55,044
343	Travel Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
344	Radio Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
345	Other Communication Expense	\$ 1,950	1,999	2,049	2,100	2,152	2,206	2,261	2,318	2,376	2,435	2,496
346	Freight and Postage Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
347	Utility Services - Electric Expense	\$ 1,200	1,272	1,348	1,429	1,515	1,606	1,702	1,804	1,913	2,027	2,149
348	Rental Expense	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
349	Auto Maintenance and Repair	\$ 123,000	126,075	129,227	132,458	135,769	139,163	142,642	146,208	149,864	153,610	157,450
350	Other Equipment - Planned Maintenance	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
351	Other Equipment - Corrective Maintenance	\$ 6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681
352	Building and Grounds Repair	\$ 45,000	46,125	47,278	48,460	49,672	50,913	52,186	53,491	54,828	56,199	57,604
353	Printing Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
354	Safety Program Expense	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
355	Employee Function Expense	\$ 250	256	263	269	276	283	290	297	305	312	320
356	Permit and License Expense	\$ 550	564	578	592	607	622	638	654	670	687	704
357	Office Supplies	\$ 1,100	1,128	1,156	1,185	1,214	1,245	1,276	1,308	1,340	1,374	1,408
358	Petroleum Supplies	\$ 100,000	110,000	121,000	133,100	146,410	161,051	177,156	194,872	214,359	235,795	259,374
359	Chemical Supplies	\$ 2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814	2,955	3,103	3,258
360	Other Operating Supplies	\$ 9,550	9,789	10,033	10,284	10,541	10,805	11,075	11,352	11,636	11,927	12,225
361	Uniforms	\$ 6,590	6,755	6,924	7,097	7,274	7,456	7,642	7,833	8,029	8,230	8,436
362	Books, Publications, Subscriptions, Memberships	\$ 200	205	210	215	221	226	232	238	244	250	256
363												
364	TOHO I - LAB											
365	Salaries and Wages - Pensionable Employees, Regular	\$ 284,318	284,318	284,318	284,318	284,318	284,318	284,318	284,318	284,318	284,318	284,318
366	Salaries and Wages - Pensionable Employees, Other	\$ 15,167	15,546	15,935	16,413	16,905	17,412	17,935	18,473	19,027	19,598	20,186
367	Salaries and Wages - Overtime	\$ 6,786	6,956	7,130	7,343	7,564	7,791	8,024	8,265	8,513	8,768	9,031
368	Personnel Additions	\$ -	-	-	-	-	61,600	63,448	65,351	67,312	69,331	71,411
369	New Expenses from Capital Additions	\$ -	-	-	-	-	1,500	1,538	1,576	1,615	1,656	1,697
370	FICA Taxes	\$ 22,664	23,231	23,811	24,526	25,261	26,019	26,800	27,604	28,432	29,285	30,164
371	Retirement Contributions	\$ 42,206	43,261	44,343	45,451	46,588	47,752	48,946	50,170	51,424	52,710	54,027
372	Life and Health Insurance	\$ 50,460	56,515	63,297	70,893	79,400	88,928	99,599	111,551	124,937	139,930	156,721
373	Workers' Compensation	\$ 6,900	7,073	7,249	7,431	7,616	7,807	8,002	8,202	8,407	8,617	8,833
374	Professional Services	\$ 8,150	8,354	8,563	8,777	8,996	9,221	9,452	9,688	9,930	10,178	10,433
375	Other Services	\$ 19,509	19,997	20,497	21,009	21,534	22,073	22,624	23,190	23,770	24,364	24,973
376	Travel Expense	\$ 3,582	3,672	3,763	3,857	3,954	4,053	4,154	4,258	4,364	4,473	4,585
377	Radio Expense	\$ 50	51	53	54	55	57	58	59	61	62	64
378	Other Communication Expense	\$ 2,890	2,962	3,036	3,112	3,190	3,270	3,352	3,435	3,521	3,609	3,699
379	Freight and Postage Expense	\$ 250	256	263	269	276	283	290	297	305	312	320
380	Utility Services - Electric Expense	\$ 625	663	702	744	789	836	887	940	996	1,056	1,119
381	Utility Services - Waste Disposal Expense	\$ 5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	7,176	7,392
382	Rental Expense	\$ 4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995	6,144
383	Auto Maintenance and Repair	\$ 340	349	357	366	375	385	394	404	414	425	435
384	Other Equipment - Planned Maintenance	\$ 14,841	15,212	15,592	15,982	16,382	16,791	17,211	17,641	18,082	18,534	18,998
385	Other Equipment - Corrective Maintenance	\$ 18,714	19,182	19,661	20,153	20,657	21,173	21,703	22,245	22,801	23,371	23,956
386	Building and Grounds Repair	\$ 12,280	12,587	12,902	13,224	13,555	13,894	14,241	14,597	14,962	15,336	15,719
387	Printing Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
388	Safety Program Expense	\$ 750	769	788	808	828	849	870	892	914	937	960
389	Employee Function Expense	\$ 650	666	683	700	717	735	754	773	792	812	832
390	Permit and License Expense	\$ 7,708	7,901	8,098	8,301	8,508	8,721	8,939	9,162	9,391	9,626	9,867
391	Office Supplies	\$ 4,540	4,654	4,770	4,889	5,011	5,137	5,265	5,397	5,532	5,670	5,812
392	Petroleum Supplies	\$ 400	440	484	532	586	644	709	779	857	943	1,037
393	Chemical Supplies	\$ 89,900	94,395	99,115	104,070	109,274	114,738	120,475	126,498	132,823	139,464	146,438
394	Other Operating Supplies	\$ 85,277	87,409	89,594	91,834	94,130	96,483	98,895	101,368	103,902	106,499	109,162
395	Uniforms	\$ 1,138	1,166	1,196	1,226	1,256	1,288	1,320	1,353	1,387	1,421	1,457
396	Books, Publications, Subscriptions, Memberships	\$ 726	744	763	782	801	821	842	863	885	907	929
397	Training Expense	\$ 1,205	1,235	1,266	1,298	1,330	1,363	1,397	1,432	1,468	1,505	1,543
398												

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
399	TOHO I - ENGINEERING											
400	Salaries and Wages - Pensionable Employees, Regular	\$ 827,281	827,281	827,281	827,281	827,281	827,281	827,281	827,281	827,281	827,281	827,281
401	Salaries and Wages - Pensionable Employees, Other	\$ 41,268	42,300	43,357	44,658	45,998	47,378	48,799	50,263	51,771	53,324	54,924
402	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 166,298	170,455	174,717	179,958	185,357	190,918	196,645	202,545	208,621	214,880	221,326
403	Salaries and Wages - Non-Pensionable Empl, Other	\$ 9,838	10,084	10,336	10,646	10,966	11,294	11,633	11,982	12,342	12,712	13,093
404	Salaries and Wages - Overtime	\$ 8,514	8,727	8,945	9,213	9,490	9,774	10,068	10,370	10,681	11,001	11,331
405	Personnel Additions	\$ -	-	140,000	144,200	148,526	199,182	205,157	211,312	217,651	224,181	230,906
406	New Expenses from Capital Additions	\$ -	-	2,000	2,050	2,101	3,154	3,233	3,313	3,396	3,481	3,568
407	FICA Taxes	\$ 77,937	79,885	81,883	84,339	86,869	89,475	92,160	94,924	97,772	100,705	103,726
408	Retirement Contributions	\$ 159,121	163,099	167,177	171,356	175,640	180,031	184,532	189,145	193,873	198,720	203,688
409	Life and Health Insurance	\$ 158,123	177,098	198,349	222,151	248,810	278,667	312,107	349,560	391,507	438,488	491,106
410	Workers' Compensation	\$ 3,200	3,280	3,362	3,446	3,532	3,621	3,711	3,804	3,899	3,996	4,096
411	Professional Services	\$ 1,939,014	1,987,489	2,037,177	2,088,106	2,140,309	2,193,816	2,248,662	2,304,878	2,362,500	2,421,563	2,482,102
412	Travel Expense	\$ 12,366	12,675	12,992	13,317	13,650	13,991	14,341	14,699	15,067	15,443	15,830
413	Other Communication Expense	\$ 8,344	8,553	8,766	8,986	9,210	9,440	9,676	9,918	10,166	10,421	10,681
414	Freight and Postage Expense	\$ 2,100	2,153	2,206	2,261	2,318	2,376	2,435	2,496	2,559	2,623	2,688
415	Auto Maintenance and Repair	\$ 6,500	6,663	6,829	7,000	7,175	7,354	7,538	7,726	7,920	8,118	8,321
416	Other Equipment - Planned Maintenance	\$ 8,211	8,416	8,627	8,842	9,063	9,290	9,522	9,760	10,004	10,254	10,511
417	Other Equipment - Corrective Maintenance	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
418	Printing Expense	\$ 800	820	841	862	883	905	928	951	975	999	1,024
419	Advertising Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
420	Safety Program Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
421	Employee Function Expense	\$ 600	615	630	646	662	679	696	713	731	749	768
422	Permit and License Expense	\$ 6,520	6,683	6,850	7,021	7,197	7,377	7,561	7,750	7,944	8,143	8,346
423	Office Supplies	\$ 2,080	2,132	2,185	2,240	2,296	2,353	2,412	2,472	2,534	2,598	2,663
424	Petroleum Supplies	\$ 13,500	14,850	16,335	17,969	19,765	21,742	23,916	26,308	28,938	31,832	35,016
425	Other Operating Supplies	\$ 5,500	5,638	5,778	5,923	6,071	6,223	6,378	6,538	6,701	6,869	7,040
426	Uniforms	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
427	Books, Publications, Subscriptions, Memberships	\$ 24,000	24,600	25,215	25,845	26,492	27,154	27,833	28,528	29,242	29,973	30,722
428	Training Expense	\$ 13,002	13,327	13,660	14,002	14,352	14,711	15,078	15,455	15,842	16,238	16,644
429												
430	TOHO I - BUSINESS SERVICES											
431	Salaries and Wages - Pensionable Employees, Regular	\$ 755,532	755,532	755,532	755,532	755,532	755,532	755,532	755,532	755,532	755,532	755,532
432	Salaries and Wages - Pensionable Employees, Other	\$ 32,428	33,239	34,070	35,092	36,145	37,229	38,346	39,496	40,681	41,901	43,158
433	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 38,764	39,733	40,726	41,948	43,207	44,503	45,838	47,213	48,629	50,088	51,591
434	Salaries and Wages - Non-Pensionable Empl, Other	\$ 1,949	1,998	2,048	2,109	2,172	2,238	2,305	2,374	2,445	2,518	2,594
435	Salaries and Wages - Overtime	\$ 23,531	24,119	24,722	25,464	26,228	27,015	27,825	28,660	29,520	30,405	31,317
436	Personnel Additions	\$ -	221,200	361,130	371,964	383,123	394,617	406,455	418,649	431,208	444,144	457,469
437	New Expenses from Capital Additions	\$ -	7,500	12,188	12,492	12,804	13,125	13,453	13,789	14,134	14,487	14,849
438	FICA Taxes	\$ 63,063	64,640	66,256	68,243	70,291	72,399	74,571	76,808	79,113	81,486	83,931
439	Retirement Contributions	\$ 108,321	111,029	113,805	116,650	119,566	122,555	125,619	128,760	131,979	135,278	138,660
440	Life and Health Insurance	\$ 154,285	172,799	193,535	216,759	242,770	271,903	304,531	341,075	382,004	427,844	479,186
441	Workers' Compensation	\$ 250	256	263	269	276	283	290	297	305	312	320
442	Professional Services	\$ 89,400	91,635	93,926	96,274	98,681	101,148	103,677	106,269	108,925	111,648	114,440
443	Accounting and Auditing Expense	\$ 45,000	46,125	47,278	48,460	49,672	50,913	52,186	53,491	54,828	56,199	57,604
444	Other Services	\$ 341,880	350,427	359,188	368,167	377,372	386,806	396,476	406,388	416,548	426,961	437,635
445	Travel Expense	\$ 11,325	11,608	11,898	12,196	12,501	12,813	13,134	13,462	13,798	14,143	14,497
446	Other Communication Expense	\$ 117,960	120,909	123,932	127,030	130,206	133,461	136,797	140,217	143,723	147,316	150,999
447	Freight and Postage Expense	\$ 15,720	16,113	16,516	16,929	17,352	17,786	18,230	18,686	19,153	19,632	20,123
448	Rental Expense	\$ 3,600	3,690	3,782	3,877	3,974	4,073	4,175	4,279	4,386	4,496	4,608
449	Auto Maintenance and Repair	\$ 3,480	3,567	3,656	3,748	3,841	3,937	4,036	4,137	4,240	4,346	4,455
450	Other Equipment - Planned Maintenance	\$ 8,100	8,303	8,510	8,723	8,941	9,164	9,394	9,628	9,869	10,116	10,369

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
451	Other Equipment - Corrective Maintenance	\$ 108,000	110,700	113,468	116,304	119,212	122,192	125,247	128,378	131,588	134,877	138,249
452	Building and Grounds Repair	\$ 3,225	3,306	3,388	3,473	3,560	3,649	3,740	3,834	3,929	4,028	4,128
453	Printing Expense	\$ 12,720	13,038	13,364	13,698	14,040	14,392	14,751	15,120	15,498	15,886	16,283
454	Advertising Expense	\$ 3,120	3,198	3,278	3,360	3,444	3,530	3,618	3,709	3,801	3,896	3,994
455	Office Supplies	\$ 17,700	18,143	18,596	19,061	19,537	20,026	20,527	21,040	21,566	22,105	22,657
456	Petroleum Supplies	\$ 9,120	10,032	11,035	12,139	13,353	14,688	16,157	17,772	19,550	21,504	23,655
457	Other Operating Supplies	\$ 27,000	27,675	28,367	29,076	29,803	30,548	31,312	32,095	32,897	33,719	34,562
458	Uniforms	\$ 3,675	3,767	3,861	3,958	4,057	4,158	4,262	4,368	4,478	4,590	4,704
459	Software Expense	\$ 233,460	239,297	245,279	251,411	257,696	264,139	270,742	277,511	284,448	291,560	298,849
460	Books, Publications, Subscriptions, Memberships	\$ 1,260	1,292	1,324	1,357	1,391	1,426	1,461	1,498	1,535	1,574	1,613
461	Training Expense	\$ 8,250	8,456	8,668	8,884	9,106	9,334	9,567	9,807	10,052	10,303	10,561
462												
463	TOHO I - HUMAN RESOURCES											
464	Salaries and Wages - Pensionable Employees, Regular	\$ 75,562	75,562	75,562	75,562	75,562	75,562	75,562	75,562	75,562	75,562	75,562
465	Salaries and Wages - Pensionable Employees, Other	\$ 3,625	3,716	3,809	3,923	4,040	4,162	4,287	4,415	4,548	4,684	4,825
466	Salaries and Wages - Overtime	\$ 1,015	1,040	1,066	1,098	1,131	1,165	1,200	1,236	1,273	1,312	1,351
467	Personnel Additions	\$ -	40,600	90,615	93,333	96,133	99,017	101,988	105,048	108,199	111,445	114,788
468	New Expenses from Capital Additions	\$ -	500	513	525	538	552	566	580	594	609	624
469	FICA Taxes	\$ 5,935	6,083	6,235	6,423	6,615	6,814	7,018	7,229	7,445	7,669	7,899
470	Retirement Contributions	\$ 13,995	14,345	14,703	15,071	15,448	15,834	16,230	16,636	17,052	17,478	17,915
471	Life and Health Insurance	\$ 17,936	20,088	22,499	25,199	28,223	31,609	35,402	39,651	44,409	49,738	55,706
472	Other Services	\$ 42,000	43,050	44,126	45,229	46,360	47,519	48,707	49,925	51,173	52,452	53,764
473	Travel Expense	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
474	Other Communication Expense	\$ 3,408	3,493	3,581	3,670	3,762	3,856	3,952	4,051	4,152	4,256	4,363
475	Freight and Postage Expense	\$ 55,020	56,396	57,805	59,251	60,732	62,250	63,806	65,401	67,037	68,712	70,430
476	Rental Expense	\$ 5,400	5,535	5,673	5,815	5,961	6,110	6,262	6,419	6,579	6,744	6,912
477	Auto Maintenance and Repair	\$ 600	615	630	646	662	679	696	713	731	749	768
478	Printing Expense	\$ 55,650	57,041	58,467	59,929	61,427	62,963	64,537	66,150	67,804	69,499	71,237
479	Customer Education and Outreach	\$ 26,985	27,660	28,351	29,060	29,786	30,531	31,294	32,077	32,879	33,701	34,543
480	Promotional Events and Sponsorships	\$ 5,400	5,535	5,673	5,815	5,961	6,110	6,262	6,419	6,579	6,744	6,912
481	Advertising Expense	\$ 21,600	22,140	22,694	23,261	23,842	24,438	25,049	25,676	26,318	26,975	27,650
482	Safety Program Expense	\$ 600	615	630	646	662	679	696	713	731	749	768
483	Employee Function Expense	\$ 13,500	13,838	14,183	14,538	14,901	15,274	15,656	16,047	16,448	16,860	17,281
484	Office Supplies	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
485	Petroleum Supplies	\$ 1,200	1,320	1,452	1,597	1,757	1,933	2,126	2,338	2,572	2,830	3,112
486	Other Operating Supplies	\$ 3,600	3,690	3,782	3,877	3,974	4,073	4,175	4,279	4,386	4,496	4,608
487	Uniforms	\$ 294	301	309	317	325	333	341	349	358	367	376
488	Books, Publications, Subscriptions, Memberships	\$ 60	62	63	65	66	68	70	71	73	75	77
489	Training Expense	\$ 2,790	2,860	2,931	3,005	3,080	3,157	3,236	3,316	3,399	3,484	3,571
490												
491	TOHO I - ADMINISTRATION											
492	Salaries and Wages - Executive, Regular	\$ 298,782	306,252	313,908	323,325	333,025	343,016	353,306	363,905	374,822	386,067	397,649
493	Salaries and Wages - Executive, Other	\$ 9,763	9,763	9,763	9,763	9,763	9,763	9,763	9,763	9,763	9,763	9,763
494	Salaries and Wages - Pensionable Employees, Regular	\$ 136,039	136,039	136,039	136,039	136,039	136,039	136,039	136,039	136,039	136,039	136,039
495	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 6,471	6,633	6,799	7,003	7,213	7,429	7,652	7,881	8,118	8,361	8,612
496	Salaries and Wages - Non-Pensionable Empl, Other	\$ 35,417	36,302	37,210	38,326	39,476	40,660	41,880	43,137	44,431	45,764	47,136
497	Salaries and Wages - Overtime	\$ 1,989	2,039	2,090	2,152	2,217	2,283	2,352	2,423	2,495	2,570	2,647
498	Salaries and Wages - FICA Taxes	\$ 3,490	3,577	3,667	3,777	3,890	4,007	4,127	4,251	4,378	4,510	4,645
499	Retirement Contributions	\$ 36,404	37,314	38,247	39,394	40,576	41,793	43,047	44,339	45,669	47,039	48,450
500		\$ 67,096	68,773	70,493	72,255	74,061	75,913	77,811	79,756	81,750	83,794	85,889

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
501	Life and Health Insurance	\$ 56,463	63,239	70,827	79,326	88,846	99,507	111,448	124,822	139,800	156,576	175,366
502	Workers' Compensation	\$ 250	256	263	269	276	283	290	297	305	312	320
503	Professional Services	\$ 393,000	402,825	412,896	423,218	433,798	444,643	455,760	467,154	478,832	490,803	503,073
504	Other Services	\$ 129,300	132,533	135,846	139,242	142,723	146,291	149,948	153,697	157,539	161,478	165,515
505	Travel Expense	\$ 16,290	16,697	17,115	17,543	17,981	18,431	18,891	19,364	19,848	20,344	20,853
506	Other Communication Expense	\$ 6,669	6,836	7,007	7,182	7,361	7,545	7,734	7,927	8,126	8,329	8,537
507	Freight and Postage Expense	\$ 8,520	8,733	8,951	9,175	9,404	9,640	9,881	10,128	10,381	10,640	10,906
508	Utility Services - Electric Expense	\$ 108,000	114,480	121,349	128,630	136,348	144,528	153,200	162,392	172,136	182,464	193,412
509	Utility Services - Water and Sewer Expense	\$ 2,160	2,268	2,381	2,500	2,625	2,757	2,895	3,039	3,191	3,351	3,518
510	Utility Services - Waste Disposal Expense	\$ 2,034	2,095	2,158	2,223	2,289	2,358	2,429	2,502	2,577	2,654	2,734
511	Utility Services - Storm Water Fees	\$ 423	436	449	462	476	490	505	520	536	552	568
512	Auto Maintenance and Repair	\$ 3,465	3,552	3,640	3,731	3,825	3,920	4,018	4,119	4,222	4,327	4,435
513	Other Equipment - Planned Maintenance	\$ 2,280	2,337	2,395	2,455	2,517	2,580	2,644	2,710	2,778	2,847	2,919
514	Other Equipment - Corrective Maintenance	\$ 720	738	756	775	795	815	835	856	877	899	922
515	Building and Grounds Repair	\$ 36,000	36,900	37,823	38,768	39,737	40,731	41,749	42,793	43,863	44,959	46,083
516	Printing Expense	\$ 14,820	15,191	15,570	15,960	16,359	16,767	17,187	17,616	18,057	18,508	18,971
517	Customer Education and Outreach	\$ 6,300	6,458	6,619	6,784	6,954	7,128	7,306	7,489	7,676	7,868	8,065
518	Promotional Events and Sponsorships	\$ 23,300	23,883	24,480	25,092	25,719	26,362	27,021	27,696	28,389	29,099	29,826
519	Advertising Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
520	Safety Program Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
521	Employee Function Expense	\$ 2,220	2,276	2,332	2,391	2,450	2,512	2,575	2,639	2,705	2,772	2,842
522	V.O.T.E. Committee Expense	\$ 7,620	7,811	8,006	8,206	8,411	8,621	8,837	9,058	9,284	9,516	9,754
523	Permit and License Expense	\$ 3,063	3,140	3,218	3,299	3,381	3,466	3,552	3,641	3,732	3,825	3,921
524	Office Supplies	\$ 2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997	3,072
525	Petroleum Supplies	\$ 4,100	4,510	4,961	5,457	6,003	6,603	7,263	7,990	8,789	9,668	10,634
526	Other Operating Supplies	\$ 7,620	7,811	8,006	8,206	8,411	8,621	8,837	9,058	9,284	9,516	9,754
527	Uniforms	\$ 492	504	517	530	543	557	571	585	599	614	630
528	Conservation Supplies	\$ 4,200	4,305	4,413	4,523	4,636	4,752	4,871	4,992	5,117	5,245	5,376
529	Books, Publications, Subscriptions, Memberships	\$ 39,720	40,713	41,731	42,774	43,843	44,940	46,063	47,215	48,395	49,605	50,845
530	Training Expense	\$ 3,547	3,636	3,727	3,820	3,915	4,013	4,113	4,216	4,322	4,430	4,540
531												
532	ADDITIONAL TOHO I O&M											
533	AWS O&M	\$ -	-	-	-	-	-	-	-	2,190,000	2,321,400	2,460,684
534	Judge Reservoir O&M	\$ -	-	-	-	-	100,000	106,000	112,360	119,102	126,248	133,823
535												
536												
537	TOHO II - A&G											
538	Customer Billing Services	\$ 23,000	23,575	24,164	24,768	25,388	26,022	26,673	27,340	28,023	28,724	29,442
539	Insurance Expense	\$ 8,680	8,897	9,119	9,347	9,581	9,821	10,066	10,318	10,576	10,840	11,111
540												
541	TOHO II - WATER PLANTS											
542	Salaries and Wages - Pensionable Employees, Regular	\$ 13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551
543	Salaries and Wages - Pensionable Employees, Other	\$ 979	1,003	1,029	1,059	1,091	1,124	1,158	1,192	1,228	1,265	1,303
544	Salaries and Wages - Overtime	\$ 3,127	3,205	3,285	3,364	3,445	3,530	3,618	3,709	3,803	3,901	4,002
545	FICA Taxes	\$ 1,231	1,262	1,293	1,332	1,372	1,413	1,456	1,499	1,544	1,591	1,638
546	Retirement Contributions	\$ 2,012	2,062	2,114	2,167	2,221	2,276	2,333	2,392	2,451	2,513	2,576
547	Life and Health Insurance	\$ 2,175	2,436	2,728	3,056	3,422	3,833	4,293	4,808	5,385	6,031	6,755
548	Workers' Compensation	\$ 100	103	105	108	110	113	116	119	122	125	128
549	Other Services	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
550	Other Communication Expense	\$ 1,368	1,402	1,437	1,473	1,510	1,548	1,586	1,626	1,667	1,708	1,751

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
551	Freight and Postage Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
552	Utility Services - Electric Expense	\$ 47,160	49,990	52,989	56,168	59,538	63,111	66,897	70,911	75,166	79,676	84,456
553	Rental Expense	\$ 1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748	1,792
554	Auto Maintenance and Repair	\$ 825	846	867	888	911	933	957	981	1,005	1,030	1,056
555	Other Equipment - Generator Maintenance	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
556	Other Equipment - Planned Maintenance	\$ 17,657	18,098	18,551	19,015	19,490	19,977	20,477	20,989	21,513	22,051	22,602
557	Other Equipment - Corrective Maintenance	\$ 11,772	12,066	12,368	12,677	12,994	13,319	13,652	13,993	14,343	14,702	15,069
558	Building and Grounds Repair	\$ 18,500	18,963	19,437	19,922	20,421	20,931	21,454	21,991	22,540	23,104	23,682
559	Printing Expense	\$ 75	77	79	81	83	85	87	89	91	94	96
560	Safety Program Expense	\$ 310	318	326	334	342	351	360	368	378	387	397
561	Permit and License Expense	\$ 175	179	184	188	193	198	203	208	213	219	224
562	Office Supplies	\$ 250	256	263	269	276	283	290	297	305	312	320
563	Petroleum Supplies	\$ 3,500	3,850	4,235	4,659	5,124	5,637	6,200	6,821	7,503	8,253	9,078
564	Chemical Supplies	\$ 15,000	15,750	16,538	17,364	18,233	19,144	20,101	21,107	22,162	23,270	24,433
565	Other Operating Supplies	\$ 10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801	13,121
566	Uniforms	\$ 565	579	594	608	624	639	655	672	688	706	723
567	Books, Publications, Subscriptions, Memberships	\$ 75	77	79	81	83	85	87	89	91	94	96
568	Training Expense	\$ 202	207	212	218	223	229	234	240	246	252	259
569												
570	TOHO II - HARMONY WRF											
571	Salaries and Wages - Pensionable Employees, Regular	\$ 13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551	13,551
572	Salaries and Wages - Pensionable Employees, Other	\$ 979	1,003	1,029	1,059	1,091	1,124	1,158	1,192	1,228	1,265	1,303
573	Salaries and Wages - Overtime	\$ 1,759	1,803	1,848	1,903	1,961	2,019	2,080	2,142	2,207	2,273	2,341
574	FICA Taxes	\$ 1,231	1,262	1,293	1,332	1,372	1,413	1,456	1,499	1,544	1,591	1,638
575	Retirement Contributions	\$ 2,012	2,062	2,114	2,167	2,221	2,276	2,333	2,392	2,451	2,513	2,576
576	Life and Health Insurance	\$ 2,175	2,436	2,728	3,056	3,422	3,833	4,293	4,808	5,385	6,031	6,755
577	Workers' Compensation	\$ 50	51	53	54	55	57	58	59	61	62	64
578	Other Services	\$ 1,900	1,948	1,996	2,046	2,097	2,150	2,203	2,259	2,315	2,373	2,432
579	Other Communication Expense	\$ 1,275	1,307	1,340	1,373	1,407	1,443	1,479	1,516	1,553	1,592	1,632
580	Freight and Postage Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
581	Utility Services - Electric Expense	\$ 48,384	51,287	54,364	57,626	61,084	64,749	68,634	72,752	77,117	81,744	86,648
582	Utility Services - Waste Disposal Expense	\$ 800	824	849	874	900	927	955	984	1,013	1,044	1,075
583	Rental Expense	\$ 600	615	630	646	662	679	696	713	731	749	768
584	Auto Maintenance and Repair	\$ 550	564	578	592	607	622	638	654	670	687	704
585	Other Equipment - Generator Maintenance	\$ 400	410	420	431	442	453	464	475	487	500	512
586	Other Equipment - Planned Maintenance	\$ 3,120	3,198	3,278	3,360	3,444	3,530	3,618	3,709	3,801	3,896	3,994
587	Other Equipment - Corrective Maintenance	\$ 2,080	2,132	2,185	2,240	2,296	2,353	2,412	2,472	2,534	2,598	2,663
588	Building and Grounds Repair	\$ 17,893	18,340	18,799	19,269	19,751	20,244	20,750	21,269	21,801	22,346	22,905
589	Safety Program Expense	\$ 325	333	341	350	359	368	377	386	396	406	416
590	Permit and License Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
591	Office Supplies	\$ 100	103	105	108	110	113	116	119	122	125	128
592	Petroleum Supplies	\$ 2,020	2,222	2,444	2,689	2,957	3,253	3,579	3,936	4,330	4,763	5,239
593	Chemical Supplies	\$ 15,589	16,368	17,187	18,046	18,949	19,896	20,891	21,935	23,032	24,184	25,393
594	Other Operating Supplies	\$ 2,450	2,511	2,574	2,638	2,704	2,772	2,841	2,912	2,985	3,060	3,136
595	Training Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
596												
597	TOHO II - TRANSMISSION & DISTRIBUTION											
598	Salaries and Wages - Pensionable Employees, Regular	\$ 4,778	4,778	4,778	4,778	4,778	4,778	4,778	4,778	4,778	4,778	4,778
599	Salaries and Wages - Pensionable Employees, Other	\$ 306	314	321	331	341	351	362	373	384	395	407
600	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 123	126	129	133	137	141	145	150	154	159	164

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
601	Salaries and Wages - Non-Pensionable Empl, Other	\$ 6	6	6	6	7	7	7	7	8	8	8
602	Salaries and Wages - Overtime	\$ 744	763	782	805	829	854	880	906	933	961	990
603	FICA Taxes	\$ 441	452	463	477	492	506	521	537	553	570	587
604	Retirement Contributions	\$ 788	808	828	849	870	892	914	937	960	984	1,009
605	Life and Health Insurance	\$ 1,131	1,267	1,419	1,589	1,780	1,993	2,232	2,500	2,800	3,136	3,513
606	Workers' Compensation	\$ 25	26	26	27	28	28	29	30	30	31	32
607	Other Services	\$ 85	87	89	92	94	96	99	101	104	106	109
608	Travel Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
609	Radio Expense	\$ 35	36	37	38	39	40	41	42	43	44	45
610	Other Communication Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
611	Freight and Postage Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
612	Utility Services - Electric Expense	\$ 220	233	247	262	278	294	312	331	351	372	394
613	Utility Services - Water and Sewer Expense	\$ 50	53	55	58	61	64	67	70	74	78	81
614	Utility Services - Waste Disposal Expense	\$ 100	103	106	109	113	116	119	123	127	130	134
615	Rental Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
616	Auto Maintenance and Repair	\$ 200	205	210	215	221	226	232	238	244	250	256
617	Other Equipment - Planned Maintenance	\$ 500	513	525	538	552	566	580	594	609	624	640
618	Other Equipment - Corrective Maintenance	\$ 100	103	105	108	110	113	116	119	122	125	128
619	Building and Grounds Repair	\$ 500	513	525	538	552	566	580	594	609	624	640
620	Line Maintenance and Repairs	\$ 10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
621	Safety Program Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
622	Permit and License Expense	\$ 400	410	420	431	442	453	464	475	487	500	512
623	Office Supplies	\$ 85	87	89	92	94	96	99	101	104	106	109
624	Petroleum Supplies	\$ 200	220	242	266	293	322	354	390	429	472	519
625	Chemical Supplies	\$ 100	105	110	116	122	128	134	141	148	155	163
626	Other Operating Supplies	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
627	Uniforms	\$ 100	103	105	108	110	113	116	119	122	125	128
628	Resurfacing Expense	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
629	Books, Publications, Subscriptions, Memberships	\$ 65	67	68	70	72	74	75	77	79	81	83
630	Training Expense	\$ 195	200	205	210	215	221	226	232	238	244	250
631												
632	TOHO II - SEWER COLLECTION											
633	Salaries and Wages - Pensionable Employees, Regular	\$ 4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416	4,416
634	Salaries and Wages - Pensionable Employees, Other	\$ 283	290	297	306	315	325	335	345	355	366	377
635	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 123	126	129	133	137	141	145	150	154	159	164
636	Salaries and Wages - Non-Pensionable Empl, Other	\$ 6	6	6	6	7	7	7	7	8	8	8
637	Salaries and Wages - Overtime	\$ 697	714	732	754	777	800	824	849	874	901	928
638	FICA Taxes	\$ 409	419	430	443	456	470	484	498	513	528	544
639	Retirement Contributions	\$ 734	752	771	790	810	830	851	872	894	917	940
640	Life and Health Insurance	\$ 1,044	1,169	1,310	1,467	1,643	1,840	2,061	2,308	2,585	2,895	3,243
641	Workers' Compensation	\$ 25	26	26	27	28	28	29	30	30	31	32
642	Other Services	\$ 200	205	210	215	221	226	232	238	244	250	256
643	Travel Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
644	Other Communication Expense	\$ 50	51	53	54	55	57	58	59	61	62	64
645	Freight and Postage Expense	\$ 30	31	32	32	33	34	35	36	37	37	38
646	Utility Services - Electric Expense	\$ 100	106	112	119	126	134	142	150	159	169	179
647	Utility Services - Water and Sewer Expense	\$ 50	53	55	58	61	64	67	70	74	78	81
648	Utility Services - Waste Disposal Expense	\$ 1,000	1,030	1,061	1,093	1,126	1,159	1,194	1,230	1,267	1,305	1,344
649	Rental Expense	\$ 350	359	368	377	386	396	406	416	426	437	448
650	Auto Maintenance and Repair	\$ 100	103	105	108	110	113	116	119	122	125	128

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
651	Building and Grounds Repair	\$ 50	51	53	54	55	57	58	59	61	62	64
652	Line Maintenance and Repairs	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
653	Safety Program Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
654	Office Supplies	\$ 35	36	37	38	39	40	41	42	43	44	45
655	Petroleum Supplies	\$ 100	110	121	133	146	161	177	195	214	236	259
656	Chemical Supplies	\$ 200	210	221	232	243	255	268	281	295	310	326
657	Other Operating Supplies	\$ 200	205	210	215	221	226	232	238	244	250	256
658	Uniforms	\$ 200	205	210	215	221	226	232	238	244	250	256
659	Resurfacing Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
660	Books, Publications, Subscriptions, Memberships	\$ 50	51	53	54	55	57	58	59	61	62	64
661												
662	TOHO II - SCADA SUPPORT											
663	Salaries and Wages - Pensionable Employees, Regular	\$ 3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490	3,490
664	Salaries and Wages - Pensionable Employees, Other	\$ 122	125	128	132	136	140	144	149	153	158	162
665	Salaries and Wages - Overtime	\$ 130	133	137	141	145	149	154	158	163	168	173
666	FICA Taxes	\$ 277	284	291	300	309	318	328	337	347	358	369
667	Retirement Contributions	\$ 510	523	536	549	563	577	591	606	621	637	653
668	Life and Health Insurance	\$ 522	585	655	733	821	920	1,030	1,154	1,292	1,448	1,621
669	Professional Services	\$ 1,750	1,794	1,839	1,885	1,932	1,980	2,029	2,080	2,132	2,186	2,240
670	Travel Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
671	Radio Expense	\$ 2,396	2,456	2,517	2,580	2,645	2,711	2,779	2,848	2,919	2,992	3,067
672	Other Communication Expense	\$ 480	492	504	517	530	543	557	571	585	599	614
673	Freight and Postage Expense	\$ 20	21	21	22	22	23	23	24	24	25	26
674	Rental Expense	\$ 118	121	124	127	130	134	137	140	144	147	151
675	Auto Maintenance and Repair	\$ 411	421	432	443	454	465	477	489	501	513	526
676	Other Equipment - Planned Maintenance	\$ 3,410	3,495	3,583	3,672	3,764	3,858	3,955	4,053	4,155	4,259	4,365
677	Other Equipment - Corrective Maintenance	\$ 1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048
678	Safety Program Expense	\$ 30	31	32	32	33	34	35	36	37	37	38
679	Employee Function Expense	\$ 25	26	26	27	28	28	29	30	30	31	32
680	Permit and License Expense	\$ 18	18	19	19	20	20	21	21	22	22	23
681	Office Supplies	\$ 60	62	63	65	66	68	70	71	73	75	77
682	Petroleum Supplies	\$ 718	790	869	956	1,051	1,156	1,272	1,399	1,539	1,693	1,862
683	Other Operating Supplies	\$ 415	425	436	447	458	470	481	493	506	518	531
684	Uniforms	\$ 347	356	365	374	383	393	402	412	423	433	444
685	Books, Publications, Subscriptions, Memberships	\$ 25	26	26	27	28	28	29	30	30	31	32
686	Training Expense	\$ 275	282	289	296	304	311	319	327	335	343	352
687												
688	TOHO II - MAINTENANCE (Primarily Lift Stations)											
689	Salaries and Wages - Pensionable Employees, Regular	\$ 4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754
690	Salaries and Wages - Pensionable Employees, Other	\$ 297	304	312	321	331	341	351	362	373	384	395
691	Salaries and Wages - Overtime	\$ 513	526	539	555	572	589	607	625	644	663	683
692	FICA Taxes	\$ 412	422	433	446	459	473	487	502	517	532	548
693	Retirement Contributions	\$ 706	724	742	760	779	799	819	839	860	882	904
694	Life and Health Insurance	\$ 1,044	1,169	1,310	1,467	1,643	1,840	2,061	2,308	2,585	2,895	3,243
695	Workers' Compensation	\$ 75	77	79	81	83	85	87	89	91	94	96
696	Utility Services - Electric Expense	\$ 3,300	3,498	3,708	3,930	4,166	4,416	4,681	4,962	5,260	5,575	5,910
697	Utility Services - Water and Sewer Expense	\$ 2,721	2,857	3,000	3,150	3,307	3,473	3,646	3,829	4,020	4,221	4,432
698	Auto Maintenance and Repair	\$ 550	564	578	592	607	622	638	654	670	687	704
699	Other Equipment - Planned Maintenance	\$ 4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361	5,495	5,632
700	Other Equipment - Corrective Maintenance	\$ 4,400	4,510	4,623	4,738	4,857	4,978	5,103	5,230	5,361	5,495	5,632

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
701	Building and Grounds Repair	\$ 2,534	2,597	2,662	2,729	2,797	2,867	2,939	3,012	3,087	3,165	3,244
702	Other Operating Supplies	\$ 1,100	1,128	1,156	1,185	1,214	1,245	1,276	1,308	1,340	1,374	1,408
703												
704	TOHO II - SUPPORT											
705	Salaries and Wages - Pensionable Employees, Regular	\$ 1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265
706	Salaries and Wages - Pensionable Employees, Other	\$ 95	97	100	103	106	109	112	116	119	123	126
707	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 579	593	608	627	645	665	685	705	726	748	771
708	Salaries and Wages - Non-Pensionable Empl, Other	\$ 40	41	42	43	45	46	47	49	50	52	53
709	Salaries and Wages - Overtime	\$ 98	100	103	106	109	113	116	119	123	127	130
710	FICA Taxes	\$ 154	158	162	167	172	177	182	188	193	199	205
711	Retirement Contributions	\$ 274	281	288	295	302	310	318	326	334	342	351
712	Life and Health Insurance	\$ 348	390	437	489	548	613	687	769	862	965	1,081
713												
714	TOHO II - LAB											
715	Salaries and Wages - Pensionable Employees, Regular	\$ 2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419	2,419
716	Salaries and Wages - Pensionable Employees, Other	\$ 130	133	137	141	145	149	154	158	163	168	173
717	Salaries and Wages - Overtime	\$ 47	48	49	51	52	54	56	57	59	61	63
718	FICA Taxes	\$ 192	197	202	208	214	220	227	234	241	248	256
719	Retirement Contributions	\$ 359	368	377	387	396	406	416	427	437	448	460
720	Life and Health Insurance	\$ 435	487	546	611	684	767	859	962	1,077	1,206	1,351
721	Chemical Supplies	\$ 1,798	1,888	1,982	2,081	2,185	2,295	2,409	2,530	2,656	2,789	2,929
722	Other Operating Supplies	\$ 1,705	1,748	1,791	1,836	1,882	1,929	1,977	2,027	2,077	2,129	2,183
723												
724	TOHO II - ENGINEERING											
725	Salaries and Wages - Pensionable Employees, Regular	\$ 13,887	13,887	13,887	13,887	13,887	13,887	13,887	13,887	13,887	13,887	13,887
726	Salaries and Wages - Pensionable Employees, Other	\$ 693	710	728	750	772	796	819	844	869	895	922
727	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 2,819	2,889	2,962	3,051	3,142	3,236	3,333	3,433	3,536	3,643	3,752
728	Salaries and Wages - Non-Pensionable Empl, Other	\$ 167	171	175	181	186	192	197	203	210	216	222
729	Salaries and Wages - Overtime	\$ 140	144	147	152	156	161	166	171	176	181	186
730	FICA Taxes	\$ 1,310	1,343	1,376	1,418	1,460	1,504	1,549	1,596	1,643	1,693	1,743
731	Retirement Contributions	\$ 2,677	2,744	2,813	2,883	2,955	3,029	3,104	3,182	3,262	3,343	3,427
732	Life and Health Insurance	\$ 2,654	2,972	3,329	3,729	4,176	4,677	5,239	5,867	6,571	7,360	8,243
733	Travel Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
734												
735	TOHO II - BUSINESS SERVICES											
736	Salaries and Wages - Pensionable Employees, Regular	\$ 12,806	12,806	12,806	12,806	12,806	12,806	12,806	12,806	12,806	12,806	12,806
737	Salaries and Wages - Pensionable Employees, Other	\$ 550	564	578	595	613	631	650	670	690	711	732
738	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 657	673	690	711	732	754	777	800	824	849	874
739	Salaries and Wages - Non-Pensionable Empl, Other	\$ 33	34	35	36	37	38	39	40	41	43	44
740	Salaries and Wages - Overtime	\$ 399	409	419	432	445	458	472	486	501	516	531
741	FICA Taxes	\$ 1,069	1,096	1,123	1,157	1,192	1,227	1,264	1,302	1,341	1,381	1,423
742	Retirement Contributions	\$ 1,836	1,882	1,929	1,977	2,027	2,077	2,129	2,182	2,237	2,293	2,350
743	Life and Health Insurance	\$ 2,615	2,929	3,280	3,674	4,115	4,609	5,162	5,781	6,475	7,252	8,122
744	Printing Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
745												
746	TOHO II - HUMAN RESOURCES											
747	Salaries and Wages - Pensionable Employees, Regular	\$ 1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281
748	Salaries and Wages - Pensionable Employees, Other	\$ 61	63	64	66	68	70	72	74	77	79	81
749	Salaries and Wages - Overtime	\$ 17	17	18	18	19	20	20	21	21	22	23
750	FICA Taxes	\$ 101	104	106	109	113	116	119	123	127	131	134

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
751	Retirement Contributions	\$ 237	243	249	255	262	268	275	282	289	296	303
752	Life and Health Insurance	\$ 304	340	381	427	478	536	600	672	753	843	944
753												
754	TOHO II - ADMINISTRATION											
755	Salaries and Wages - Executive, Regular	\$ 5,064	5,191	5,320	5,480	5,644	5,814	5,988	6,168	6,353	6,543	6,740
756	Salaries and Wages - Executive, Other	\$ 165	165	165	165	165	165	165	165	165	165	165
757	Salaries and Wages - Pensionable Employees, Regular	\$ 2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306	2,306
758	Salaries and Wages - Pensionable Employees, Other	\$ 110	113	116	119	123	126	130	134	138	142	146
759	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 600	615	630	649	669	689	709	731	753	775	799
760	Salaries and Wages - Non-Pensionable Empl, Other	\$ 34	35	36	37	38	39	40	41	43	44	45
761	Salaries and Wages - Overtime	\$ 59	60	62	64	66	68	70	72	74	76	79
762	FICA Taxes	\$ 617	632	648	668	688	708	730	751	774	797	821
763	Retirement Contributions	\$ 1,137	1,165	1,195	1,224	1,255	1,286	1,319	1,352	1,385	1,420	1,455
764	Life and Health Insurance	\$ 957	1,072	1,200	1,345	1,506	1,687	1,889	2,116	2,369	2,654	2,972
765	Other Services	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
766	Promotional Events and Sponsorships	\$ 235	241	247	253	259	266	273	279	286	293	301
767												
768												
769	TOHO III - A&G											
770	Customer Billing Services	\$ 336,800	345,220	353,851	362,697	371,764	381,058	390,585	400,349	410,358	420,617	431,132
771	Insurance Expense	\$ 130,200	133,455	136,791	140,211	143,716	147,309	150,992	154,767	158,636	162,602	166,667
772												
773	TOHO III - WATER PLANTS											
774	Salaries and Wages - Pensionable Employees, Regular	\$ 76,537	76,537	76,537	76,537	76,537	76,537	76,537	76,537	76,537	76,537	76,537
775	Salaries and Wages - Pensionable Employees, Other	\$ 4,063	4,165	4,269	4,397	4,529	4,665	4,804	4,949	5,097	5,250	5,407
776	Salaries and Wages - Overtime	\$ 6,710	6,878	7,050	7,261	7,479	7,703	7,934	8,173	8,418	8,670	8,930
777	FICA Taxes	\$ 6,486	6,648	6,814	7,019	7,229	7,446	7,670	7,900	8,137	8,381	8,632
778	Retirement Contributions	\$ 11,293	11,575	11,865	12,161	12,465	12,777	13,096	13,424	13,759	14,103	14,456
779	Life and Health Insurance	\$ 12,615	14,129	15,824	17,723	19,850	22,232	24,900	27,888	31,234	34,982	39,180
780	Workers' Compensation	\$ 275	282	289	296	304	311	319	327	335	343	352
781	Other Services	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
782	Other Communication Expense	\$ 4,550	4,664	4,780	4,900	5,022	5,148	5,277	5,409	5,544	5,682	5,824
783	Freight and Postage Expense	\$ 650	666	683	700	717	735	754	773	792	812	832
784	Utility Services - Electric Expense	\$ 160,000	169,600	179,776	190,563	201,996	214,116	226,963	240,581	255,016	270,317	286,536
785	Rental Expense	\$ 250	256	263	269	276	283	290	297	305	312	320
786	Auto Maintenance and Repair	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
787	Other Equipment - Generator Maintenance	\$ 7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601
788	Other Equipment - Planned Maintenance	\$ 34,400	35,260	36,142	37,045	37,971	38,920	39,893	40,891	41,913	42,961	44,035
789	Other Equipment - Corrective Maintenance	\$ 24,673	25,290	25,922	26,570	27,234	27,915	28,613	29,328	30,062	30,813	31,584
790	Building and Grounds Repair	\$ 50,000	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920	62,443	64,004
791	Printing Expense	\$ 75	77	79	81	83	85	87	89	91	94	96
792	Safety Program Expense	\$ 350	359	368	377	386	396	406	416	426	437	448
793	Employee Function Expense	\$ 140	144	147	151	155	158	162	166	171	175	179
794	Permit and License Expense	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
795	Office Supplies	\$ 350	359	368	377	386	396	406	416	426	437	448
796	Petroleum Supplies	\$ 8,000	8,800	9,680	10,648	11,713	12,884	14,172	15,590	17,149	18,864	20,750
797	Chemical Supplies	\$ 60,000	63,000	66,150	69,458	72,930	76,577	80,406	84,426	88,647	93,080	97,734
798	Other Operating Supplies	\$ 5,475	5,612	5,752	5,896	6,043	6,194	6,349	6,508	6,671	6,838	7,008
799	Uniforms	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
800	Books, Publications, Subscriptions, Memberships	\$ 75	77	79	81	83	85	87	89	91	94	96

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
801	Training Expense	\$ 50	51	53	54	55	57	58	59	61	62	64
802												
803	TOHO III - TRANSMISSION & DISTRIBUTION											
804	Salaries and Wages - Pensionable Employees, Regular	\$ 136,368	136,368	136,368	136,368	136,368	136,368	136,368	136,368	136,368	136,368	136,368
805	Salaries and Wages - Pensionable Employees, Other	\$ 9,520	9,758	10,002	10,302	10,611	10,929	11,257	11,595	11,943	12,301	12,670
806	Salaries and Wages - Overtime	\$ 29,135	29,863	30,610	31,528	32,474	33,448	34,452	35,485	36,550	37,646	38,776
807	FICA Taxes	\$ 12,952	13,276	13,608	14,016	14,436	14,869	15,316	15,775	16,248	16,736	17,238
808	Retirement Contributions	\$ 20,243	20,749	21,268	21,799	22,344	22,903	23,476	24,063	24,664	25,281	25,913
809	Life and Health Insurance	\$ 34,017	38,099	42,671	47,791	53,526	59,950	67,144	75,201	84,225	94,332	105,652
810	Workers' Compensation	\$ 1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048
811	Other Services	\$ 6,700	6,868	7,039	7,215	7,396	7,580	7,770	7,964	8,163	8,367	8,577
812	Travel Expense	\$ 1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048
813	Radio Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
814	Other Communication Expense	\$ 2,900	2,973	3,047	3,123	3,201	3,281	3,363	3,447	3,533	3,622	3,712
815	Freight and Postage Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
816	Utility Services - Electric Expense	\$ 4,000	4,240	4,494	4,764	5,050	5,353	5,674	6,015	6,375	6,758	7,163
817	Utility Services - Water and Sewer Expense	\$ 900	945	992	1,042	1,094	1,149	1,206	1,266	1,330	1,396	1,466
818	Utility Services - Waste Disposal Expense	\$ 3,500	3,605	3,713	3,825	3,939	4,057	4,179	4,305	4,434	4,567	4,704
819	Rental Expense	\$ 750	769	788	808	828	849	870	892	914	937	960
820	Auto Maintenance and Repair	\$ 13,000	13,325	13,658	14,000	14,350	14,708	15,076	15,453	15,839	16,235	16,641
821	Other Equipment - Planned Maintenance	\$ 4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120
822	Other Equipment - Corrective Maintenance	\$ 4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120
823	Building and Grounds Repair	\$ 4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120
824	Line Maintenance and Repairs	\$ 130,000	133,250	136,581	139,996	143,496	147,083	150,760	154,529	158,392	162,352	166,411
825	Printing Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
826	Safety Program Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
827	Employee Function Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
828	Permit and License Expense	\$ 600	615	630	646	662	679	696	713	731	749	768
829	Office Supplies	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
830	Petroleum Supplies	\$ 13,000	14,300	15,730	17,303	19,033	20,937	23,030	25,333	27,867	30,653	33,719
831	Chemical Supplies	\$ 200	210	221	232	243	255	268	281	295	310	326
832	Other Operating Supplies	\$ 6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681
833	Uniforms	\$ 6,300	6,458	6,619	6,784	6,954	7,128	7,306	7,489	7,676	7,868	8,065
834	Resurfacing Expense	\$ 16,000	16,400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982	20,481
835	Books, Publications, Subscriptions, Memberships	\$ 350	359	368	377	386	396	406	416	426	437	448
836	Training Expense	\$ 1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193	2,248	2,304
837												
838	TOHO III - SEWER COLLECTION											
839	Salaries and Wages - Pensionable Employees, Regular	\$ 57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222
840	Salaries and Wages - Pensionable Employees, Other	\$ 3,988	4,088	4,190	4,316	4,445	4,578	4,716	4,857	5,003	5,153	5,308
841	Salaries and Wages - Overtime	\$ 12,109	12,412	12,722	13,104	13,497	13,902	14,319	14,748	15,191	15,646	16,116
842	FICA Taxes	\$ 5,426	5,562	5,701	5,872	6,048	6,229	6,416	6,609	6,807	7,011	7,221
843	Retirement Contributions	\$ 8,494	8,706	8,924	9,147	9,376	9,610	9,850	10,097	10,349	10,608	10,873
844	Life and Health Insurance	\$ 14,268	15,980	17,898	20,046	22,451	25,145	28,163	31,542	35,327	39,566	44,314
845	Workers' Compensation	\$ 700	718	735	754	773	792	812	832	853	874	896
846	Other Services	\$ 40,850	41,871	42,918	43,991	45,091	46,218	47,373	48,558	49,772	51,016	52,291
847	Travel Expense	\$ 650	666	683	700	717	735	754	773	792	812	832
848	Radio Expense	\$ 75	77	79	81	83	85	87	89	91	94	96
849	Other Communication Expense	\$ 1,300	1,333	1,366	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664
850	Freight and Postage Expense	\$ 50	51	53	54	55	57	58	59	61	62	64

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
851	Utility Services - Electric Expense	\$ 1,750	1,855	1,966	2,084	2,209	2,342	2,482	2,631	2,789	2,957	3,134
852	Utility Services - Water and Sewer Expense	\$ 500	525	551	579	608	638	670	704	739	776	814
853	Utility Services - Waste Disposal Expense	\$ 5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720
854	Rental Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
855	Auto Maintenance and Repair	\$ 9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	11,521
856	Other Equipment - Planned Maintenance	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
857	Other Equipment - Corrective Maintenance	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
858	Building and Grounds Repair	\$ 1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048
859	Line Maintenance and Repairs	\$ 85,000	87,125	89,303	91,536	93,824	96,170	98,574	101,038	103,564	106,153	108,807
860	Printing Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
861	Safety Program Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
862	Employee Function Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
863	Permit and License Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
864	Office Supplies	\$ 400	410	420	431	442	453	464	475	487	500	512
865	Petroleum Supplies	\$ 2,200	2,420	2,662	2,928	3,221	3,543	3,897	4,287	4,716	5,187	5,706
866	Chemical Supplies	\$ 500	525	551	579	608	638	670	704	739	776	814
867	Other Operating Supplies	\$ 4,300	4,408	4,518	4,631	4,746	4,865	4,987	5,111	5,239	5,370	5,504
868	Uniforms	\$ 3,200	3,280	3,362	3,446	3,532	3,621	3,711	3,804	3,899	3,996	4,096
869	Resurfacing Expense	\$ 10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
870	Books, Publications, Subscriptions, Memberships	\$ 150	154	158	162	166	170	174	178	183	187	192
871	Training Expense	\$ 1,125	1,153	1,182	1,212	1,242	1,273	1,305	1,337	1,371	1,405	1,440
872												
873	TOHO III - SCADA SUPPORT											
874	Salaries and Wages - Pensionable Employees, Regular	\$ 52,356	52,356	52,356	52,356	52,356	52,356	52,356	52,356	52,356	52,356	52,356
875	Salaries and Wages - Pensionable Employees, Other	\$ 1,832	1,878	1,925	1,982	2,042	2,103	2,166	2,231	2,298	2,367	2,438
876	Salaries and Wages - Overtime	\$ 1,949	1,998	2,048	2,109	2,172	2,238	2,305	2,374	2,445	2,518	2,594
877	FICA Taxes	\$ 4,154	4,258	4,364	4,495	4,630	4,769	4,912	5,059	5,211	5,368	5,529
878	Retirement Contributions	\$ 7,651	7,842	8,038	8,239	8,445	8,656	8,873	9,095	9,322	9,555	9,794
879	Life and Health Insurance	\$ 7,830	8,770	9,822	11,001	12,321	13,799	15,455	17,310	19,387	21,713	24,319
880	Workers' Compensation	\$ 100	103	105	108	110	113	116	119	122	125	128
881	Professional Services	\$ 3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371	4,480
882	Travel Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
883	Radio Expense	\$ 4,792	4,912	5,035	5,160	5,289	5,422	5,557	5,696	5,839	5,985	6,134
884	Other Communication Expense	\$ 960	984	1,009	1,034	1,060	1,086	1,113	1,141	1,170	1,199	1,229
885	Freight and Postage Expense	\$ 35	36	37	38	39	40	41	42	43	44	45
886	Rental Expense	\$ 235	241	247	253	259	266	273	279	286	293	301
887	Auto Maintenance and Repair	\$ 822	843	864	885	907	930	953	977	1,002	1,027	1,052
888	Other Equipment - Planned Maintenance	\$ 6,820	6,991	7,165	7,344	7,528	7,716	7,909	8,107	8,310	8,517	8,730
889	Other Equipment - Corrective Maintenance	\$ 3,200	3,280	3,362	3,446	3,532	3,621	3,711	3,804	3,899	3,996	4,096
890	Safety Program Expense	\$ 60	62	63	65	66	68	70	71	73	75	77
891	Employee Function Expense	\$ 60	62	63	65	66	68	70	71	73	75	77
892	Permit and License Expense	\$ 35	36	37	38	39	40	41	42	43	44	45
893	Office Supplies	\$ 120	123	126	129	132	136	139	143	146	150	154
894	Petroleum Supplies	\$ 1,435	1,579	1,736	1,910	2,101	2,311	2,542	2,796	3,076	3,384	3,722
895	Other Operating Supplies	\$ 830	851	872	894	916	939	963	987	1,011	1,037	1,062
896	Uniforms	\$ 692	709	727	745	764	783	803	823	843	864	886
897	Books, Publications, Subscriptions, Memberships	\$ 50	51	53	54	55	57	58	59	61	62	64
898	Training Expense	\$ 550	564	578	592	607	622	638	654	670	687	704
899												

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
900	TOHO III - MAINTENANCE (Primarily Lift Stations)											
901	Salaries and Wages - Pensionable Employees, Regular	\$ 54,038	54,038	54,038	54,038	54,038	54,038	54,038	54,038	54,038	54,038	54,038
902	Salaries and Wages - Pensionable Employees, Other	\$ 3,036	3,112	3,190	3,285	3,384	3,485	3,590	3,698	3,809	3,923	4,041
903	Salaries and Wages - Overtime	\$ 19,632	20,123	20,626	21,245	21,882	22,538	23,215	23,911	24,628	25,367	26,128
904	FICA Taxes	\$ 5,676	5,818	5,963	6,142	6,327	6,516	6,712	6,913	7,121	7,334	7,554
905	Retirement Contributions	\$ 8,022	8,223	8,428	8,639	8,855	9,076	9,303	9,536	9,774	10,018	10,269
906	Life and Health Insurance	\$ 9,135	10,231	11,459	12,834	14,374	16,099	18,031	20,195	22,618	25,332	28,372
907	Workers' Compensation	\$ 225	231	236	242	248	255	261	267	274	281	288
908	Professional Services	\$ 25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222	32,002
909	Other Services	\$ 1,699	1,741	1,785	1,830	1,875	1,922	1,970	2,020	2,070	2,122	2,175
910	Travel Expense	\$ 569	583	598	613	628	644	660	676	693	711	728
911	Radio Expense	\$ 50	51	53	54	55	57	58	59	61	62	64
912	Other Communication Expense	\$ 1,338	1,371	1,406	1,441	1,477	1,514	1,552	1,590	1,630	1,671	1,713
913	Freight and Postage Expense	\$ 20	21	21	22	22	23	23	24	24	25	26
914	Utility Services - Electric Expense	\$ 121,160	128,430	136,135	144,303	152,962	162,139	171,868	182,180	193,111	204,697	216,979
915	Utility Services - Water and Sewer Expense	\$ 4,100	4,305	4,520	4,746	4,984	5,233	5,494	5,769	6,058	6,360	6,678
916	Rental Expense	\$ 633	649	665	682	699	716	734	752	771	791	810
917	Auto Maintenance and Repair	\$ 2,010	2,060	2,112	2,165	2,219	2,274	2,331	2,389	2,449	2,510	2,573
918	Other Equipment - Generator Maintenance	\$ 9,810	10,055	10,307	10,564	10,828	11,099	11,377	11,661	11,953	12,251	12,558
919	Other Equipment - Planned Maintenance	\$ 29,675	30,417	31,177	31,957	32,756	33,575	34,414	35,274	36,156	37,060	37,987
920	Other Equipment - Corrective Maintenance	\$ 9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	11,521
921	Building and Grounds Repair	\$ 11,175	11,454	11,741	12,034	12,335	12,643	12,960	13,284	13,616	13,956	14,305
922	Printing Expense	\$ 20	21	21	22	22	23	23	24	24	25	26
923	Safety Program Expense	\$ 3,412	3,497	3,585	3,674	3,766	3,860	3,957	4,056	4,157	4,261	4,368
924	Employee Function Expense	\$ 50	51	53	54	55	57	58	59	61	62	64
925	Permit and License Expense	\$ 575	589	604	619	635	651	667	683	701	718	736
926	Office Supplies	\$ 477	489	501	514	527	540	553	567	581	596	611
927	Petroleum Supplies	\$ 14,509	15,960	17,556	19,311	21,243	23,367	25,704	28,274	31,101	34,211	37,633
928	Chemical Supplies	\$ 6,903	7,248	7,611	7,991	8,391	8,810	9,251	9,713	10,199	10,709	11,244
929	Other Operating Supplies	\$ 4,221	4,327	4,435	4,546	4,659	4,776	4,895	5,017	5,143	5,271	5,403
930	Uniforms	\$ 1,783	1,828	1,873	1,920	1,968	2,017	2,068	2,119	2,172	2,227	2,282
931	Books, Publications, Subscriptions, Memberships	\$ 41	42	43	44	45	46	48	49	50	51	52
932	Training Expense	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
933												
934	TOHO III - SUPPORT											
935	Salaries and Wages - Pensionable Employees, Regular	\$ 7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915	7,915
936	Salaries and Wages - Pensionable Employees, Other	\$ 410	420	431	444	457	471	485	499	514	530	546
937	Salaries and Wages - Overtime	\$ 377	386	396	408	420	433	446	459	473	487	502
938	FICA Taxes	\$ 644	660	677	697	718	739	762	784	808	832	857
939	Retirement Contributions	\$ 1,175	1,204	1,234	1,265	1,297	1,329	1,363	1,397	1,432	1,467	1,504
940	Life and Health Insurance	\$ 1,305	1,462	1,637	1,833	2,053	2,300	2,576	2,885	3,231	3,619	4,053
941	Workers' Compensation	\$ 50	51	53	54	55	57	58	59	61	62	64
942	Chemical Supplies	\$ 3,506	3,681	3,865	4,059	4,262	4,475	4,698	4,933	5,180	5,439	5,711
943	Other Operating Supplies	\$ 3,326	3,409	3,494	3,582	3,671	3,763	3,857	3,954	4,052	4,154	4,258
944												
945	TOHO III - ENGINEERING											
946	Salaries and Wages - Pensionable Employees, Regular	\$ 178,569	178,569	178,569	178,569	178,569	178,569	178,569	178,569	178,569	178,569	178,569
947	Salaries and Wages - Pensionable Employees, Other	\$ 8,479	8,691	8,908	9,175	9,451	9,734	10,026	10,327	10,637	10,956	11,285
948	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 14,134	14,487	14,850	15,295	15,754	16,226	16,713	17,215	17,731	18,263	18,811
949	Salaries and Wages - Non-Pensionable Empl, Other	\$ 656	672	689	710	731	753	776	799	823	848	873
950	Salaries and Wages - Overtime	\$ 834	855	876	903	930	957	986	1,016	1,046	1,078	1,110

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
951	FICA Taxes	\$ 14,998	15,373	15,757	16,230	16,717	17,218	17,735	18,267	18,815	19,379	19,961
952	Retirement Contributions	\$ 30,946	31,720	32,513	33,325	34,159	35,013	35,888	36,785	37,705	38,647	39,613
953	Life and Health Insurance	\$ 31,320	35,078	39,288	44,002	49,283	55,197	61,820	69,239	77,547	86,853	97,275
954	Workers' Compensation	\$ 75	77	79	81	83	85	87	89	91	94	96
955	Professional Services	\$ 460,105	471,608	483,398	495,483	507,870	520,567	533,581	546,920	560,593	574,608	588,973
956	Travel Expense	\$ 3,092	3,169	3,249	3,330	3,413	3,498	3,586	3,675	3,767	3,861	3,958
957	Other Communication Expense	\$ 2,400	2,460	2,522	2,585	2,649	2,715	2,783	2,853	2,924	2,997	3,072
958	Freight and Postage Expense	\$ 1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748	1,792
959	Auto Maintenance and Repair	\$ 2,600	2,665	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247	3,328
960	Other Equipment - Generator Maintenance	\$ 2,053	2,104	2,157	2,211	2,266	2,323	2,381	2,440	2,501	2,564	2,628
961	Other Equipment - Planned Maintenance	\$ 1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748	1,792
962	Other Equipment - Corrective Maintenance	\$ 500	513	525	538	552	566	580	594	609	624	640
963	Printing Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
964	Advertising Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
965	Safety Program Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
966	Employee Function Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
967	Permit and License Expense	\$ 175	179	184	188	193	198	203	208	213	219	224
968	Office Supplies	\$ 1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748	1,792
969	Petroleum Supplies	\$ 4,200	4,620	5,082	5,590	6,149	6,764	7,441	8,185	9,003	9,903	10,894
970	Other Operating Supplies	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
971	Uniforms	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
972	Books, Publications, Subscriptions, Memberships	\$ 7,500	7,688	7,880	8,077	8,279	8,486	8,698	8,915	9,138	9,366	9,601
973	Training Expense	\$ 3,250	3,331	3,415	3,500	3,587	3,677	3,769	3,863	3,960	4,059	4,160
974												
975	TOHO III - BUSINESS SERVICES											
976	Salaries and Wages - Pensionable Employees, Regular	\$ 192,084	192,084	192,084	192,084	192,084	192,084	192,084	192,084	192,084	192,084	192,084
977	Salaries and Wages - Pensionable Employees, Other	\$ 8,244	8,450	8,661	8,921	9,189	9,464	9,748	10,041	10,342	10,652	10,972
978	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 9,855	10,101	10,354	10,665	10,984	11,314	11,653	12,003	12,363	12,734	13,116
979	Salaries and Wages - Non-Pensionable Empl, Other	\$ 496	508	521	537	553	569	587	604	622	641	660
980	Salaries and Wages - Overtime	\$ 5,982	6,132	6,285	6,473	6,668	6,868	7,074	7,286	7,504	7,730	7,961
981	FICA Taxes	\$ 16,033	16,434	16,845	17,350	17,871	18,407	18,959	19,528	20,113	20,717	21,338
982	Retirement Contributions	\$ 27,539	28,227	28,933	29,656	30,398	31,158	31,937	32,735	33,554	34,392	35,252
983	Life and Health Insurance	\$ 39,225	43,932	49,204	55,108	61,721	69,128	77,423	86,714	97,120	108,774	121,827
984	Workers' Compensation	\$ 50	51	53	54	55	57	58	59	61	62	64
985	Professional Services	\$ 22,350	22,909	23,481	24,069	24,670	25,287	25,919	26,567	27,231	27,912	28,610
986	Accounting and Auditing Expense	\$ 11,250	11,531	11,820	12,115	12,418	12,728	13,047	13,373	13,707	14,050	14,401
987	Other Services	\$ 85,170	87,299	89,482	91,719	94,012	96,362	98,771	101,240	103,771	106,366	109,025
988	Travel Expense	\$ 2,880	2,952	3,026	3,101	3,179	3,258	3,340	3,423	3,509	3,597	3,687
989	Other Communication Expense	\$ 3,930	4,028	4,129	4,232	4,338	4,446	4,558	4,672	4,788	4,908	5,031
990	Freight and Postage Expense	\$ 3,930	4,028	4,129	4,232	4,338	4,446	4,558	4,672	4,788	4,908	5,031
991	Rental Expense	\$ 900	923	946	969	993	1,018	1,044	1,070	1,097	1,124	1,152
992	Auto Maintenance and Repair	\$ 870	892	914	937	960	984	1,009	1,034	1,060	1,087	1,114
993	Other Equipment - Planned Maintenance	\$ 2,025	2,076	2,128	2,181	2,235	2,291	2,348	2,407	2,467	2,529	2,592
994	Other Equipment - Corrective Maintenance	\$ 27,000	27,675	28,367	29,076	29,803	30,548	31,312	32,095	32,897	33,719	34,562
995	Building and Grounds Repair	\$ 805	825	846	867	889	911	934	957	981	1,005	1,030
996	Printing Expense	\$ 3,180	3,260	3,341	3,425	3,510	3,598	3,688	3,780	3,875	3,971	4,071
997	Advertising Expense	\$ 780	800	819	840	861	882	905	927	950	974	998
998	Office Supplies	\$ 4,425	4,536	4,649	4,765	4,884	5,006	5,132	5,260	5,391	5,526	5,664
999	Petroleum Supplies	\$ 2,280	2,508	2,759	3,035	3,338	3,672	4,039	4,443	4,887	5,376	5,914
1000	Other Operating Supplies	\$ 6,750	6,919	7,092	7,269	7,451	7,637	7,828	8,024	8,224	8,430	8,641

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
1001	Uniforms	\$ 919	942	966	990	1,014	1,040	1,066	1,092	1,120	1,148	1,176
1002	Software Expense	\$ 56,715	58,133	59,586	61,076	62,603	64,168	65,772	67,416	69,102	70,829	72,600
1003	Books, Publications, Subscriptions, Memberships	\$ 315	323	331	339	348	356	365	374	384	393	403
1004	Training Expense	\$ 2,062	2,114	2,166	2,221	2,276	2,333	2,391	2,451	2,512	2,575	2,640
1005												
1006	TOHO III - HUMAN RESOURCES											
1007	Salaries and Wages - Pensionable Employees, Regular	\$ 19,211	19,211	19,211	19,211	19,211	19,211	19,211	19,211	19,211	19,211	19,211
1008	Salaries and Wages - Pensionable Employees, Other	\$ 922	945	969	998	1,028	1,058	1,090	1,123	1,157	1,191	1,227
1009	Salaries and Wages - Overtime	\$ 258	264	271	279	288	296	305	314	324	333	343
1010	FICA Taxes	\$ 1,509	1,547	1,585	1,633	1,682	1,732	1,784	1,838	1,893	1,950	2,008
1011	Retirement Contributions	\$ 3,558	3,647	3,738	3,832	3,927	4,026	4,126	4,229	4,335	4,443	4,555
1012	Life and Health Insurance	\$ 4,560	5,107	5,720	6,406	7,175	8,036	9,001	10,081	11,290	12,645	14,163
1013	Other Services	\$ 10,500	10,763	11,032	11,307	11,590	11,880	12,177	12,481	12,793	13,113	13,441
1014	Travel Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
1015	Other Communication Expense	\$ 852	873	895	918	940	964	988	1,013	1,038	1,064	1,091
1016	Freight and Postage Expense	\$ 13,755	14,099	14,451	14,813	15,183	15,563	15,952	16,350	16,759	17,178	17,608
1017	Rental Expense	\$ 1,350	1,384	1,418	1,454	1,490	1,527	1,566	1,605	1,645	1,686	1,728
1018	Auto Maintenance and Repair	\$ 150	154	158	162	166	170	174	178	183	187	192
1019	Printing Expense	\$ 14,325	14,683	15,050	15,426	15,812	16,207	16,613	17,028	17,454	17,890	18,337
1020	Customer Education and Outreach	\$ 7,605	7,795	7,990	8,190	8,394	8,604	8,819	9,040	9,266	9,498	9,735
1021	Promotional Events and Sponsorships	\$ 1,800	1,845	1,891	1,938	1,987	2,037	2,087	2,140	2,193	2,248	2,304
1022	Advertising Expense	\$ 5,400	5,535	5,673	5,815	5,961	6,110	6,262	6,419	6,579	6,744	6,912
1023	Safety Program Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
1024	Employee Function Expense	\$ 2,880	2,952	3,026	3,101	3,179	3,258	3,340	3,423	3,509	3,597	3,687
1025	Office Supplies	\$ 750	769	788	808	828	849	870	892	914	937	960
1026	Petroleum Supplies	\$ 300	330	363	399	439	483	531	585	643	707	778
1027	Other Operating Supplies	\$ 900	923	946	969	993	1,018	1,044	1,070	1,097	1,124	1,152
1028	Uniforms	\$ 74	76	78	80	82	84	86	88	90	92	95
1029	Books, Publications, Subscriptions, Memberships	\$ 15	15	16	16	17	17	17	18	18	19	19
1030	Training Expense	\$ 697	714	732	751	769	789	808	829	849	870	892
1031												
1032	TOHO III - ADMINISTRATION											
1033	Salaries and Wages - Executive, Regular	\$ 75,961	77,860	79,807	82,201	84,667	87,207	89,823	92,518	95,293	98,152	101,097
1034	Salaries and Wages - Executive, Other	\$ 2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482	2,482
1035	Salaries and Wages - Pensionable Employees, Regular	\$ 34,587	34,587	34,587	34,587	34,587	34,587	34,587	34,587	34,587	34,587	34,587
1036	Salaries and Wages - Pensionable Employees, Other	\$ 1,645	1,686	1,728	1,780	1,834	1,889	1,945	2,004	2,064	2,126	2,189
1037	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 9,004	9,229	9,460	9,744	10,036	10,337	10,647	10,967	11,296	11,634	11,983
1038	Salaries and Wages - Non-Pensionable Empl, Other	\$ 506	519	532	548	564	581	598	616	635	654	673
1039	Salaries and Wages - Overtime	\$ 887	909	932	960	989	1,018	1,049	1,080	1,113	1,146	1,181
1040	FICA Taxes	\$ 9,255	9,486	9,724	10,015	10,316	10,625	10,944	11,272	11,610	11,959	12,317
1041	Retirement Contributions	\$ 17,058	17,484	17,922	18,370	18,829	19,300	19,782	20,277	20,784	21,303	21,836
1042	Life and Health Insurance	\$ 14,355	16,078	18,007	20,168	22,588	25,298	28,334	31,734	35,542	39,808	44,584
1043	Workers' Compensation	\$ 50	51	53	54	55	57	58	59	61	62	64
1044	Professional Services	\$ 98,250	100,706	103,224	105,805	108,450	111,161	113,940	116,788	119,708	122,701	125,768
1045	Other Services	\$ 32,325	33,133	33,961	34,810	35,681	36,573	37,487	38,424	39,385	40,369	41,379
1046	Travel Expense	\$ 4,073	4,175	4,279	4,386	4,496	4,608	4,723	4,842	4,963	5,087	5,214
1047	Other Communication Expense	\$ 1,667	1,709	1,751	1,795	1,840	1,886	1,933	1,982	2,031	2,082	2,134
1048	Freight and Postage Expense	\$ 2,130	2,183	2,238	2,294	2,351	2,410	2,470	2,532	2,595	2,660	2,727
1049	Utility Services - Electric Expense	\$ 27,000	28,620	30,337	32,157	34,087	36,132	38,300	40,598	43,034	45,616	48,353
1050	Utility Services - Water and Sewer Expense	\$ 540	567	595	625	656	689	724	760	798	838	880

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1051	Utility Services - Waste Disposal Expense	\$ 390	402	414	426	439	452	466	480	494	509	524
1052	Utility Services - Storm Water Fees	\$ 106	109	112	116	119	123	127	130	134	138	142
1053	Auto Maintenance and Repair	\$ 866	888	910	933	956	980	1,004	1,029	1,055	1,082	1,109
1054	Other Equipment - Planned Maintenance	\$ 570	584	599	614	629	645	661	678	694	712	730
1055	Other Equipment - Corrective Maintenance	\$ 180	185	189	194	199	204	209	214	219	225	230
1056	Building and Grounds Repair	\$ 9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	11,521
1057	Printing Expense	\$ 3,705	3,798	3,893	3,990	4,090	4,192	4,297	4,404	4,514	4,627	4,743
1058	Customer Education and Outreach	\$ 1,575	1,614	1,655	1,696	1,739	1,782	1,827	1,872	1,919	1,967	2,016
1059	Promotional Events and Sponsorships	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
1060	Advertising Expense	\$ 375	384	394	404	414	424	435	446	457	468	480
1061	Safety Program Expense	\$ 75	77	79	81	83	85	87	89	91	94	96
1062	Employee Function Expense	\$ 555	569	583	598	613	628	644	660	676	693	710
1063	V.O.T.E. Committee Expense	\$ 1,905	1,953	2,001	2,051	2,103	2,155	2,209	2,264	2,321	2,379	2,439
1064	Permit and License Expense	\$ 562	576	590	605	620	636	652	668	685	702	719
1065	Office Supplies	\$ 600	615	630	646	662	679	696	713	731	749	768
1066	Other Operating Supplies	\$ 1,905	1,953	2,001	2,051	2,103	2,155	2,209	2,264	2,321	2,379	2,439
1067	Uniforms	\$ 123	126	129	132	136	139	143	146	150	154	157
1068	Conservation Supplies	\$ 1,050	1,076	1,103	1,131	1,159	1,188	1,218	1,248	1,279	1,311	1,344
1069	Training Expense	\$ 9,930	10,178	10,433	10,694	10,961	11,235	11,516	11,804	12,099	12,401	12,711
1070												
1071												
1072	TOHO IV - A&G											
1073	Customer Billing Services	\$ 1,560,000	1,599,000	1,638,975	1,679,949	1,721,948	1,764,997	1,809,122	1,854,350	1,900,709	1,948,226	1,996,932
1074	Insurance Expense	\$ 217,000	222,425	227,986	233,685	239,527	245,516	251,653	257,945	264,393	271,003	277,778
1075	Bad Debt Expense	\$ 367,500	339,972	356,864	376,773	398,250	422,422	448,156	475,555	505,069	536,498	570,377
1076	O&S Water	\$ 150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
1077												
1078	TOHO IV - WATER PLANTS											
1079	Salaries and Wages - Pensionable Employees, Regular	\$ 72,114	72,114	72,114	72,114	72,114	72,114	72,114	72,114	72,114	72,114	72,114
1080	Salaries and Wages - Pensionable Employees, Other	\$ 12,392	12,702	13,019	13,410	13,812	14,227	14,653	15,093	15,546	16,012	16,493
1081	Salaries and Wages - Overtime	\$ 4,160	4,264	4,371	4,502	4,637	4,776	4,919	5,067	5,219	5,375	5,537
1082	FICA Taxes	\$ 6,561	6,725	6,893	7,100	7,313	7,532	7,758	7,991	8,231	8,478	8,732
1083	Retirement Contributions	\$ 7,380	7,565	7,754	7,947	8,146	8,350	8,559	8,773	8,992	9,217	9,447
1084	Life and Health Insurance	\$ 17,400	19,488	21,827	24,446	27,379	30,665	34,345	38,466	43,082	48,252	54,042
1085	Workers' Compensation	\$ 1,350	1,384	1,418	1,454	1,490	1,527	1,566	1,605	1,645	1,686	1,728
1086	Professional Services	\$ 12,000	12,300	12,608	12,923	13,246	13,577	13,916	14,264	14,621	14,986	15,361
1087	Other Services	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
1088	Radio Expense	\$ 5,030	5,156	5,285	5,417	5,552	5,691	5,833	5,979	6,129	6,282	6,439
1089	Other Communication Expense	\$ 5,030	5,156	5,285	5,417	5,552	5,691	5,833	5,979	6,129	6,282	6,439
1090	Freight and Postage Expense	\$ 7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529	8,742	8,961
1091	Utility Services - Electric Expense	\$ 298,000	315,880	334,833	354,923	376,218	398,791	422,719	448,082	474,967	503,465	533,673
1092	Rental Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
1093	Auto Maintenance and Repair	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
1094	Other Equipment - Generator Maintenance	\$ 27,250	27,931	28,630	29,345	30,079	30,831	31,602	32,392	33,201	34,032	34,882
1095	Other Equipment - Planned Maintenance	\$ 40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736	49,955	51,203
1096	Other Equipment - Corrective Maintenance	\$ 60,000	61,500	63,038	64,613	66,229	67,884	69,582	71,321	73,104	74,932	76,805
1097	Building and Grounds Repair	\$ 30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	38,403
1098	Printing Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
1099	Safety Program Expense	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
1100	Employee Function Expense	\$ 500	513	525	538	552	566	580	594	609	624	640

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1101	Permit and License Expense	\$ 7,000	7,175	7,354	7,538	7,727	7,920	8,118	8,321	8,529	8,742	8,961
1102	Office Supplies	\$ 500	513	525	538	552	566	580	594	609	624	640
1103	Petroleum Supplies	\$ 9,000	9,900	10,890	11,979	13,177	14,495	15,944	17,538	19,292	21,222	23,344
1104	Chemical Supplies	\$ 170,000	178,500	187,425	196,796	206,636	216,968	227,816	239,207	251,167	263,726	276,912
1105	Other Operating Supplies	\$ 5,700	5,843	5,989	6,138	6,292	6,449	6,610	6,776	6,945	7,119	7,296
1106	Uniforms	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
1107	Books, Publications, Subscriptions, Memberships	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
1108	Training Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
1109												
1110	TOHO IV - POINCIANNA WRFs											
1111	Salaries and Wages - Pensionable Employees, Regular	\$ 598,442	598,442	598,442	598,442	598,442	598,442	598,442	598,442	598,442	598,442	598,442
1112	Salaries and Wages - Pensionable Employees, Other	\$ 35,093	35,970	36,870	37,976	39,115	40,288	41,497	42,742	44,024	45,345	46,705
1113	Salaries and Wages - Overtime	\$ 49,597	50,837	52,108	53,671	55,281	56,940	58,648	60,407	62,219	64,086	66,009
1114	FICA Taxes	\$ 50,552	51,816	53,111	54,705	56,346	58,036	59,777	61,570	63,418	65,320	67,280
1115	Retirement Contributions	\$ 47,820	49,016	50,241	51,497	52,784	54,104	55,457	56,843	58,264	59,721	61,214
1116	Life and Health Insurance	\$ 114,405	128,134	143,510	160,731	180,018	201,621	225,815	252,913	283,263	317,254	355,325
1117	Workers' Compensation	\$ 3,975	4,074	4,176	4,281	4,388	4,497	4,610	4,725	4,843	4,964	5,088
1118	Professional Services	\$ 30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	38,403
1119	Other Services	\$ 250,000	256,250	262,656	269,223	275,953	282,852	289,923	297,171	304,601	312,216	320,021
1120	Travel Expense	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
1121	Radio Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
1122	Other Communication Expense	\$ 10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
1123	Freight and Postage Expense	\$ 650	666	683	700	717	735	754	773	792	812	832
1124	Utility Services - Electric Expense	\$ 880,000	932,800	988,768	1,048,094	1,110,980	1,177,639	1,248,297	1,323,195	1,402,586	1,486,741	1,575,946
1125	Utility Services - Water and Sewer Expense	\$ 1,500	1,575	1,654	1,736	1,823	1,914	2,010	2,111	2,216	2,327	2,443
1126	Utility Services - Waste Disposal Expense	\$ 17,000	17,510	18,035	18,576	19,134	19,708	20,299	20,908	21,535	22,181	22,847
1127	Rental Expense	\$ 3,200	3,280	3,362	3,446	3,532	3,621	3,711	3,804	3,899	3,996	4,096
1128	Auto Maintenance and Repair	\$ 4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620	5,760
1129	Other Equipment - Generator Maintenance	\$ 21,000	21,525	22,063	22,615	23,180	23,760	24,354	24,962	25,586	26,226	26,882
1130	Other Equipment - Planned Maintenance	\$ 30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552	37,466	38,403
1131	Other Equipment - Corrective Maintenance	\$ 250,000	256,250	262,656	269,223	275,953	282,852	289,923	297,171	304,601	312,216	320,021
1132	Building and Grounds Repair	\$ 57,800	59,245	60,726	62,244	63,800	65,395	67,030	68,706	70,424	72,184	73,989
1133	Printing Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
1134	Safety Program Expense	\$ 3,500	3,588	3,677	3,769	3,863	3,960	4,059	4,160	4,264	4,371	4,480
1135	Employee Function Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
1136	Permit and License Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
1137	Office Supplies	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
1138	Petroleum Supplies	\$ 32,000	35,200	38,720	42,592	46,851	51,536	56,690	62,359	68,595	75,454	83,000
1139	Chemical Supplies	\$ 100,000	105,000	110,250	115,763	121,551	127,628	134,010	140,710	147,746	155,133	162,889
1140	Other Operating Supplies	\$ 15,600	15,990	16,390	16,799	17,219	17,650	18,091	18,543	19,007	19,482	19,969
1141	Uniforms	\$ 6,120	6,273	6,430	6,591	6,755	6,924	7,097	7,275	7,457	7,643	7,834
1142	Books, Publications, Subscriptions, Memberships	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
1143	Training Expense	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
1144												
1145	TOHO IV - TRANSMISSION & DISTRIBUTION											
1146	Salaries and Wages - Pensionable Employees, Regular	\$ 205,296	205,296	205,296	205,296	205,296	205,296	205,296	205,296	205,296	205,296	205,296
1147	Salaries and Wages - Pensionable Employees, Other	\$ 20,536	21,049	21,576	22,223	22,890	23,576	24,284	25,012	25,762	26,535	27,331
1148	Salaries and Wages - Overtime	\$ 31,831	32,627	33,442	34,446	35,479	36,543	37,640	38,769	39,932	41,130	42,364
1149	FICA Taxes	\$ 19,067	19,544	20,032	20,633	21,252	21,890	22,546	23,223	23,920	24,637	25,376
1150	Retirement Contributions	\$ 17,108	17,536	17,974	18,423	18,884	19,356	19,840	20,336	20,844	21,366	21,900

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1151	Life and Health Insurance	\$ 52,200	58,464	65,480	73,337	82,138	91,994	103,034	115,398	129,245	144,755	162,125
1152	Workers' Compensation	\$ 5,750	5,894	6,041	6,192	6,347	6,506	6,668	6,835	7,006	7,181	7,360
1153	Other Services	\$ 13,000	13,325	13,658	14,000	14,350	14,708	15,076	15,453	15,839	16,235	16,641
1154	Travel Expense	\$ 650	666	683	700	717	735	754	773	792	812	832
1155	Radio Expense	\$ 175	179	184	188	193	198	203	208	213	219	224
1156	Other Communication Expense	\$ 2,500	2,563	2,627	2,692	2,760	2,829	2,899	2,972	3,046	3,122	3,200
1157	Freight and Postage Expense	\$ 140	144	147	151	155	158	162	166	171	175	179
1158	Utility Services - Electric Expense	\$ 4,000	4,240	4,494	4,764	5,050	5,353	5,674	6,015	6,375	6,758	7,163
1159	Utility Services - Water and Sewer Expense	\$ 1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551	1,629
1160	Utility Services - Waste Disposal Expense	\$ 4,800	4,944	5,092	5,245	5,402	5,565	5,731	5,903	6,080	6,263	6,451
1161	Rental Expense	\$ 750	769	788	808	828	849	870	892	914	937	960
1162	Auto Maintenance and Repair	\$ 15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733	19,201
1163	Other Equipment - Planned Maintenance	\$ 8,000	8,200	8,405	8,615	8,831	9,051	9,278	9,509	9,747	9,991	10,241
1164	Other Equipment - Corrective Maintenance	\$ 10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
1165	Building and Grounds Repair	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
1166	Line Maintenance and Repairs	\$ 130,000	133,250	136,581	139,996	143,496	147,083	150,760	154,529	158,392	162,352	166,411
1167	Printing Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
1168	Safety Program Expense	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
1169	Employee Function Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
1170	Permit and License Expense	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
1171	Office Supplies	\$ 800	820	841	862	883	905	928	951	975	999	1,024
1172	Petroleum Supplies	\$ 14,900	16,390	18,029	19,832	21,815	23,997	26,396	29,036	31,939	35,133	38,647
1173	Chemical Supplies	\$ 400	420	441	463	486	511	536	563	591	621	652
1174	Other Operating Supplies	\$ 8,500	8,713	8,930	9,154	9,382	9,617	9,857	10,104	10,356	10,615	10,881
1175	Uniforms	\$ 5,000	5,125	5,253	5,384	5,519	5,657	5,798	5,943	6,092	6,244	6,400
1176	Resurfacing Expense	\$ 16,000	16,400	16,810	17,230	17,661	18,103	18,555	19,019	19,494	19,982	20,481
1177	Books, Publications, Subscriptions, Memberships	\$ 350	359	368	377	386	396	406	416	426	437	448
1178	Training Expense	\$ 1,100	1,128	1,156	1,185	1,214	1,245	1,276	1,308	1,340	1,374	1,408
1179												
1180	TOHO IV - SEWER COLLECTION											
1181	Salaries and Wages - Pensionable Employees, Regular	\$ 213,699	213,699	213,699	213,699	213,699	213,699	213,699	213,699	213,699	213,699	213,699
1182	Salaries and Wages - Pensionable Employees, Other	\$ 20,536	21,049	21,576	22,223	22,890	23,576	24,284	25,012	25,762	26,535	27,331
1183	Salaries and Wages - Overtime	\$ 33,134	33,962	34,811	35,856	36,931	38,039	39,181	40,356	41,567	42,814	44,098
1184	FICA Taxes	\$ 19,785	20,280	20,787	21,410	22,053	22,714	23,396	24,097	24,820	25,565	26,332
1185	Retirement Contributions	\$ 17,780	18,225	18,680	19,147	19,626	20,116	20,619	21,135	21,663	22,205	22,760
1186	Life and Health Insurance	\$ 52,200	58,464	65,480	73,337	82,138	91,994	103,034	115,398	129,245	144,755	162,125
1187	Workers' Compensation	\$ 4,725	4,843	4,964	5,088	5,216	5,346	5,480	5,617	5,757	5,901	6,048
1188	Other Services	\$ 2,600	2,665	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247	3,328
1189	Travel Expense	\$ 625	641	657	673	690	707	725	743	762	781	800
1190	Radio Expense	\$ 75	77	79	81	83	85	87	89	91	94	96
1191	Other Communication Expense	\$ 1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048
1192	Freight and Postage Expense	\$ 60	62	63	65	66	68	70	71	73	75	77
1193	Utility Services - Electric Expense	\$ 1,750	1,855	1,966	2,084	2,209	2,342	2,482	2,631	2,789	2,957	3,134
1194	Utility Services - Water and Sewer Expense	\$ 500	525	551	579	608	638	670	704	739	776	814
1195	Utility Services - Waste Disposal Expense	\$ 2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262	3,360
1196	Rental Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
1197	Auto Maintenance and Repair	\$ 11,500	11,788	12,082	12,384	12,694	13,011	13,336	13,670	14,012	14,362	14,721
1198	Other Equipment - Planned Maintenance	\$ 4,000	4,100	4,203	4,308	4,415	4,526	4,639	4,755	4,874	4,995	5,120
1199	Other Equipment - Corrective Maintenance	\$ 6,000	6,150	6,304	6,461	6,623	6,788	6,958	7,132	7,310	7,493	7,681
1200	Building and Grounds Repair	\$ 1,600	1,640	1,681	1,723	1,766	1,810	1,856	1,902	1,949	1,998	2,048

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1201	Line Maintenance and Repairs	\$ 90,000	92,250	94,556	96,920	99,343	101,827	104,372	106,982	109,656	112,398	115,208
1202	Printing Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
1203	Safety Program Expense	\$ 800	820	841	862	883	905	928	951	975	999	1,024
1204	Employee Function Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
1205	Permit and License Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
1206	Office Supplies	\$ 500	513	525	538	552	566	580	594	609	624	640
1207	Petroleum Supplies	\$ 2,500	2,750	3,025	3,328	3,660	4,026	4,429	4,872	5,359	5,895	6,484
1208	Chemical Supplies	\$ 1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551	1,629
1209	Other Operating Supplies	\$ 4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995	6,144
1210	Uniforms	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
1211	Resurfacing Expense	\$ 15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733	19,201
1212	Books, Publications, Subscriptions, Memberships	\$ 225	231	236	242	248	255	261	267	274	281	288
1213	Training Expense	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
1214												
1215	TOHO IV - SCADA SUPPORT											
1216	Salaries and Wages - Pensionable Employees, Regular	\$ 134,165	134,165	134,165	134,165	134,165	134,165	134,165	134,165	134,165	134,165	134,165
1217	Salaries and Wages - Pensionable Employees, Other	\$ 5,090	5,217	5,348	5,508	5,673	5,844	6,019	6,199	6,385	6,577	6,774
1218	Salaries and Wages - Overtime	\$ 6,023	6,174	6,328	6,518	6,713	6,915	7,122	7,336	7,556	7,783	8,016
1219	FICA Taxes	\$ 10,751	11,020	11,295	11,634	11,983	12,343	12,713	13,094	13,487	13,892	14,309
1220	Retirement Contributions	\$ 10,624	10,890	11,162	11,441	11,727	12,020	12,321	12,629	12,944	13,268	13,600
1221	Life and Health Insurance	\$ 21,750	24,360	27,283	30,557	34,224	38,331	42,931	48,082	53,852	60,314	67,552
1222	Workers' Compensation	\$ 300	308	315	323	331	339	348	357	366	375	384
1223	Professional Services	\$ 25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222	32,002
1224	Other Services	\$ 25,000	25,625	26,266	26,922	27,595	28,285	28,992	29,717	30,460	31,222	32,002
1225	Travel Expense	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
1226	Radio Expense	\$ 250	256	263	269	276	283	290	297	305	312	320
1227	Other Communication Expense	\$ 1,340	1,374	1,408	1,443	1,479	1,516	1,554	1,593	1,633	1,673	1,715
1228	Freight and Postage Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
1229	Rental Expense	\$ 1,750	1,794	1,839	1,885	1,932	1,980	2,029	2,080	2,132	2,186	2,240
1230	Auto Maintenance and Repair	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
1231	Other Equipment - Planned Maintenance	\$ 17,500	17,938	18,386	18,846	19,317	19,800	20,295	20,802	21,322	21,855	22,401
1232	Other Equipment - Corrective Maintenance	\$ 47,500	48,688	49,905	51,152	52,431	53,742	55,085	56,463	57,874	59,321	60,804
1233	Building and Grounds Repair	\$ 1,200	1,230	1,261	1,292	1,325	1,358	1,392	1,426	1,462	1,499	1,536
1234	Printing Expense	\$ 100	103	105	108	110	113	116	119	122	125	128
1235	Safety Program Expense	\$ 350	359	368	377	386	396	406	416	426	437	448
1236	Employee Function Expense	\$ 120	123	126	129	132	136	139	143	146	150	154
1237	Permit and License Expense	\$ 120	123	126	129	132	136	139	143	146	150	154
1238	Office Supplies	\$ 525	538	552	565	580	594	609	624	640	656	672
1239	Petroleum Supplies	\$ 4,500	4,950	5,445	5,990	6,588	7,247	7,972	8,769	9,646	10,611	11,672
1240	Other Operating Supplies	\$ 2,325	2,383	2,443	2,504	2,566	2,631	2,696	2,764	2,833	2,904	2,976
1241	Uniforms	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
1242	Books, Publications, Subscriptions, Memberships	\$ 250	256	263	269	276	283	290	297	305	312	320
1243												
1244	TOHO IV - MAINTENANCE (Primarily Lift Stations)											
1245	Salaries and Wages - Pensionable Employees, Regular	\$ 235,877	235,877	235,877	235,877	235,877	235,877	235,877	235,877	235,877	235,877	235,877
1246	Salaries and Wages - Pensionable Employees, Other	\$ 18,805	19,275	19,757	20,350	20,960	21,589	22,237	22,904	23,591	24,299	25,028
1247	Salaries and Wages - Overtime	\$ 26,504	27,167	27,846	28,681	29,542	30,428	31,341	32,281	33,249	34,247	35,274
1248	FICA Taxes	\$ 20,808	21,328	21,861	22,517	23,193	23,889	24,605	25,343	26,104	26,887	27,693
1249	Retirement Contributions	\$ 18,815	19,285	19,768	20,262	20,768	21,287	21,820	22,365	22,924	23,497	24,085
1250	Life and Health Insurance	\$ 44,805	50,182	56,203	62,948	70,502	78,962	88,437	99,050	110,936	124,248	139,158

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1251	Workers' Compensation	\$ 6,525	6,688	6,855	7,027	7,202	7,382	7,567	7,756	7,950	8,149	8,353
1252	Professional Services	\$ 35,000	35,875	36,772	37,691	38,633	39,599	40,589	41,604	42,644	43,710	44,803
1253	Travel Expense	\$ 750	769	788	808	828	849	870	892	914	937	960
1254	Other Communication Expense	\$ 3,534	3,622	3,713	3,806	3,901	3,998	4,098	4,201	4,306	4,413	4,524
1255	Freight and Postage Expense	\$ 150	154	158	162	166	170	174	178	183	187	192
1256	Utility Services - Electric Expense	\$ 253,000	268,180	284,271	301,327	319,407	338,571	358,885	380,418	403,244	427,438	453,084
1257	Utility Services - Water and Sewer Expense	\$ 18,425	19,346	20,314	21,329	22,396	23,515	24,691	25,926	27,222	28,583	30,012
1258	Rental Expense	\$ 1,831	1,877	1,924	1,972	2,021	2,072	2,123	2,176	2,231	2,287	2,344
1259	Auto Maintenance and Repair	\$ 4,020	4,121	4,224	4,329	4,437	4,548	4,662	4,779	4,898	5,020	5,146
1260	Other Equipment - Generator Maintenance	\$ 9,049	9,275	9,507	9,745	9,988	10,238	10,494	10,756	11,025	11,301	11,583
1261	Other Equipment - Planned Maintenance	\$ 127,325	130,508	133,771	137,115	140,543	144,057	147,658	151,349	155,133	159,011	162,987
1262	Other Equipment - Corrective Maintenance	\$ 73,000	74,825	76,696	78,613	80,578	82,593	84,658	86,774	88,943	91,167	93,446
1263	Building and Grounds Repair	\$ 37,450	38,386	39,346	40,330	41,338	42,371	43,431	44,516	45,629	46,770	47,939
1264	Printing Expense	\$ 175	179	184	188	193	198	203	208	213	219	224
1265	Safety Program Expense	\$ 4,350	4,459	4,570	4,684	4,802	4,922	5,045	5,171	5,300	5,433	5,568
1266	Employee Function Expense	\$ 210	215	221	226	232	238	244	250	256	262	269
1267	Permit and License Expense	\$ 875	897	919	942	966	990	1,015	1,040	1,066	1,093	1,120
1268	Office Supplies	\$ 1,125	1,153	1,182	1,212	1,242	1,273	1,305	1,337	1,371	1,405	1,440
1269	Petroleum Supplies	\$ 8,198	9,018	9,920	10,912	12,003	13,203	14,523	15,976	17,573	19,330	21,264
1270	Chemical Supplies	\$ 4,835	5,077	5,331	5,597	5,877	6,171	6,479	6,803	7,143	7,501	7,876
1271	Other Operating Supplies	\$ 11,380	11,665	11,956	12,255	12,561	12,875	13,197	13,527	13,865	14,212	14,567
1272	Uniforms	\$ 8,915	9,138	9,366	9,600	9,840	10,087	10,339	10,597	10,862	11,134	11,412
1273	Books, Publications, Subscriptions, Memberships	\$ 205	210	215	221	226	232	238	244	250	256	262
1274	Training Expense	\$ 4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620	5,760
1275												
1276	TOHO IV - SUPPORT											
1277	Other Services	\$ 50,000	51,250	52,531	53,845	55,191	56,570	57,985	59,434	60,920	62,443	64,004
1278	Travel Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
1279	Radio Expense	\$ 50	51	53	54	55	57	58	59	61	62	64
1280	Other Communication Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
1281	Auto Maintenance and Repair	\$ 1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748	1,792
1282	Other Equipment - Generator Maintenance	\$ 10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184	12,489	12,801
1283	Safety Program Expense	\$ 250	256	263	269	276	283	290	297	305	312	320
1284	Permit and License Expense	\$ 200	205	210	215	221	226	232	238	244	250	256
1285	Petroleum Supplies	\$ 33,000	36,300	39,930	43,923	48,315	53,147	58,462	64,308	70,738	77,812	85,594
1286	Chemical Supplies	\$ 1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551	1,629
1287	Other Operating Supplies	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
1288	Uniforms	\$ 500	513	525	538	552	566	580	594	609	624	640
1289	Books, Publications, Subscriptions, Memberships	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
1290	Training Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
1291												
1292	TOHO IV - LAB											
1293	Other Services	\$ 20,110	20,613	21,128	21,656	22,198	22,753	23,321	23,904	24,502	25,115	25,743
1294	Chemical Supplies	\$ 33,000	34,650	36,383	38,202	40,112	42,117	44,223	46,434	48,756	51,194	53,754
1295	Other Operating Supplies	\$ 33,000	33,825	34,671	35,537	36,426	37,336	38,270	39,227	40,207	41,212	42,243
1296												
1297	TOHO IV - ENGINEERING											
1298	Salaries and Wages - Pensionable Employees, Regular	\$ 297,615	297,615	297,615	297,615	297,615	297,615	297,615	297,615	297,615	297,615	297,615
1299	Salaries and Wages - Pensionable Employees, Other	\$ 14,132	14,485	14,847	15,293	15,752	16,224	16,711	17,212	17,729	18,260	18,808
1300	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 23,556	24,145	24,749	25,491	26,256	27,043	27,855	28,690	29,551	30,438	31,351

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1301	Salaries and Wages - Non-Pensionable Empl, Other	\$ 1,093	1,120	1,148	1,183	1,218	1,255	1,292	1,331	1,371	1,412	1,455
1302	Salaries and Wages - Overtime	\$ 1,389	1,424	1,459	1,503	1,548	1,595	1,642	1,692	1,743	1,795	1,849
1303	FICA Taxes	\$ 24,996	25,621	26,261	27,049	27,861	28,697	29,557	30,444	31,358	32,298	33,267
1304	Retirement Contributions	\$ 51,576	52,865	54,187	55,542	56,930	58,354	59,812	61,308	62,840	64,411	66,022
1305	Life and Health Insurance	\$ 52,200	58,464	65,480	73,337	82,138	91,994	103,034	115,398	129,245	144,755	162,125
1306	Professional Services	\$ 873,250	895,081	917,458	940,395	963,905	988,002	1,012,702	1,038,020	1,063,970	1,090,570	1,117,834
1307	Travel Expense	\$ 5,153	5,282	5,414	5,549	5,688	5,830	5,976	6,125	6,278	6,435	6,596
1308	Other Communication Expense	\$ 2,600	2,665	2,732	2,800	2,870	2,942	3,015	3,091	3,168	3,247	3,328
1309	Freight and Postage Expense	\$ 2,200	2,255	2,311	2,369	2,428	2,489	2,551	2,615	2,680	2,747	2,816
1310	Auto Maintenance and Repair	\$ 4,500	4,613	4,728	4,846	4,967	5,091	5,219	5,349	5,483	5,620	5,760
1311	Other Equipment - Generator Maintenance	\$ 3,422	3,508	3,595	3,685	3,777	3,872	3,968	4,068	4,169	4,274	4,380
1312	Other Equipment - Planned Maintenance	\$ 1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664	1,706	1,748	1,792
1313	Other Equipment - Corrective Maintenance	\$ 200	205	210	215	221	226	232	238	244	250	256
1314	Printing Expense	\$ 400	410	420	431	442	453	464	475	487	500	512
1315	Advertising Expense	\$ 750	769	788	808	828	849	870	892	914	937	960
1316	Safety Program Expense	\$ 300	308	315	323	331	339	348	357	366	375	384
1317	Employee Function Expense	\$ 250	256	263	269	276	283	290	297	305	312	320
1318	Permit and License Expense	\$ 11,000	11,275	11,557	11,846	12,142	12,445	12,757	13,076	13,402	13,737	14,081
1319	Office Supplies	\$ 2,200	2,255	2,311	2,369	2,428	2,489	2,551	2,615	2,680	2,747	2,816
1320	Petroleum Supplies	\$ 8,800	9,680	10,648	11,713	12,884	14,172	15,590	17,149	18,864	20,750	22,825
1321	Other Operating Supplies	\$ 2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437	2,498	2,560
1322	Uniforms	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
1323	Books, Publications, Subscriptions, Memberships	\$ 13,000	13,325	13,658	14,000	14,350	14,708	15,076	15,453	15,839	16,235	16,641
1324	Training Expense	\$ 5,417	5,552	5,691	5,834	5,979	6,129	6,282	6,439	6,600	6,765	6,934
1325												
1326	TOHO IV - BUSINESS SERVICES											
1327	Salaries and Wages - Pensionable Employees, Regular	\$ 350,717	350,717	350,717	350,717	350,717	350,717	350,717	350,717	350,717	350,717	350,717
1328	Salaries and Wages - Pensionable Employees, Other	\$ 15,777	16,171	16,576	17,073	17,585	18,113	18,656	19,216	19,792	20,386	20,998
1329	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 16,426	16,837	17,258	17,775	18,309	18,858	19,424	20,006	20,606	21,225	21,861
1330	Salaries and Wages - Non-Pensionable Empl, Other	\$ 826	847	868	894	921	948	977	1,006	1,036	1,067	1,099
1331	Salaries and Wages - Overtime	\$ 11,624	11,915	12,212	12,579	12,956	13,345	13,745	14,158	14,582	15,020	15,470
1332	FICA Taxes	\$ 29,257	29,988	30,738	31,600	32,610	33,588	34,596	35,634	36,703	37,804	38,938
1333	Retirement Contributions	\$ 50,438	51,699	52,991	54,316	55,674	57,066	58,493	59,955	61,454	62,990	64,565
1334	Life and Health Insurance	\$ 74,075	82,964	92,920	104,070	116,558	130,545	146,211	163,756	183,407	205,416	230,066
1335	Professional Services	\$ 37,250	38,181	39,136	40,114	41,117	42,145	43,199	44,279	45,386	46,520	47,683
1336	Accounting and Auditing Expense	\$ 18,750	19,219	19,699	20,192	20,696	21,214	21,744	22,288	22,845	23,416	24,002
1337	Other Services	\$ 140,750	144,269	147,875	151,572	155,362	159,246	163,227	167,308	171,490	175,777	180,172
1338	Travel Expense	\$ 4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995	6,144
1339	Other Communication Expense	\$ 6,550	6,714	6,882	7,054	7,230	7,411	7,596	7,786	7,981	8,180	8,385
1340	Freight and Postage Expense	\$ 6,550	6,714	6,882	7,054	7,230	7,411	7,596	7,786	7,981	8,180	8,385
1341	Rental Expense	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
1342	Auto Maintenance and Repair	\$ 1,450	1,486	1,523	1,561	1,601	1,641	1,682	1,724	1,767	1,811	1,856
1343	Other Equipment - Planned Maintenance	\$ 3,375	3,459	3,546	3,635	3,725	3,819	3,914	4,012	4,112	4,215	4,320
1344	Other Equipment - Corrective Maintenance	\$ 45,000	46,125	47,278	48,460	49,672	50,913	52,186	53,491	54,828	56,199	57,604
1345	Building and Grounds Repair	\$ 1,340	1,374	1,408	1,443	1,479	1,516	1,554	1,593	1,633	1,673	1,715
1346	Printing Expense	\$ 5,300	5,433	5,568	5,708	5,850	5,996	6,146	6,300	6,458	6,619	6,784
1347	Advertising Expense	\$ 1,300	1,333	1,366	1,400	1,435	1,471	1,508	1,545	1,584	1,624	1,664
1348	Office Supplies	\$ 7,375	7,559	7,748	7,942	8,141	8,344	8,553	8,767	8,986	9,210	9,441
1349	Petroleum Supplies	\$ 3,800	4,180	4,598	5,058	5,564	6,120	6,732	7,405	8,146	8,960	9,856
1350	Other Operating Supplies	\$ 11,250	11,531	11,820	12,115	12,418	12,728	13,047	13,373	13,707	14,050	14,401

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
1351	Uniforms	\$ 1,531	1,569	1,609	1,649	1,690	1,732	1,775	1,820	1,865	1,912	1,960
1352	Software Expense	\$ 94,525	96,888	99,310	101,793	104,338	106,946	109,620	112,361	115,170	118,049	121,000
1353	Books, Publications, Subscriptions, Memberships	\$ 525	538	552	565	580	594	609	624	640	656	672
1354	Training Expense	\$ 3,438	3,524	3,612	3,702	3,795	3,890	3,987	4,087	4,189	4,294	4,401
1355												
1356	TOHO IV - HUMAN RESOURCES											
1357	Salaries and Wages - Pensionable Employees, Regular	\$ 32,018	32,018	32,018	32,018	32,018	32,018	32,018	32,018	32,018	32,018	32,018
1358	Salaries and Wages - Pensionable Employees, Other	\$ 1,536	1,574	1,614	1,662	1,712	1,763	1,816	1,871	1,927	1,985	2,044
1359	Salaries and Wages - Overtime	\$ 430	441	452	465	479	494	508	524	539	556	572
1360	FICA Taxes	\$ 2,515	2,578	2,642	2,722	2,803	2,887	2,974	3,063	3,155	3,250	3,347
1361	Retirement Contributions	\$ 6,448	6,609	6,774	6,944	7,117	7,295	7,478	7,665	7,856	8,053	8,254
1362	Life and Health Insurance	\$ 7,600	8,512	9,533	10,677	11,959	13,394	15,001	16,801	18,817	21,075	23,604
1363	Other Services	\$ 17,500	17,938	18,386	18,846	19,317	19,800	20,295	20,802	21,322	21,855	22,401
1364	Travel Expense	\$ 500	513	525	538	552	566	580	594	609	624	640
1365	Other Communication Expense	\$ 1,420	1,456	1,492	1,529	1,567	1,607	1,647	1,688	1,730	1,773	1,818
1366	Freight and Postage Expense	\$ 22,925	23,498	24,086	24,688	25,305	25,938	26,586	27,251	27,932	28,630	29,346
1367	Rental Expense	\$ 2,250	2,306	2,364	2,423	2,484	2,546	2,609	2,675	2,741	2,810	2,880
1368	Auto Maintenance and Repair	\$ 250	256	263	269	276	283	290	297	305	312	320
1369	Printing Expense	\$ 23,875	24,472	25,084	25,711	26,354	27,012	27,688	28,380	29,089	29,817	30,562
1370	Customer Education and Outreach	\$ 12,675	12,992	13,317	13,650	13,991	14,341	14,699	15,067	15,443	15,829	16,225
1371	Promotional Events and Sponsorships	\$ 3,000	3,075	3,152	3,231	3,311	3,394	3,479	3,566	3,655	3,747	3,840
1372	Advertising Expense	\$ 9,000	9,225	9,456	9,692	9,934	10,183	10,437	10,698	10,966	11,240	11,521
1373	Safety Program Expense	\$ 250	256	263	269	276	283	290	297	305	312	320
1374	Employee Function Expense	\$ 4,800	4,920	5,043	5,169	5,298	5,431	5,567	5,706	5,848	5,995	6,144
1375	Office Supplies	\$ 1,250	1,281	1,313	1,346	1,380	1,414	1,450	1,486	1,523	1,561	1,600
1376	Petroleum Supplies	\$ 500	550	605	666	732	805	886	974	1,072	1,179	1,297
1377	Other Operating Supplies	\$ 1,500	1,538	1,576	1,615	1,656	1,697	1,740	1,783	1,828	1,873	1,920
1378	Uniforms	\$ 123	126	129	132	136	139	143	146	150	154	157
1379	Books, Publications, Subscriptions, Memberships	\$ 25	26	26	27	28	28	29	30	30	31	32
1380	Training Expense	\$ 1,162	1,191	1,221	1,251	1,283	1,315	1,348	1,381	1,416	1,451	1,487
1381												
1382	TOHO IV - ADMINISTRATION											
1383	Salaries and Wages - Executive, Regular	\$ 126,602	129,767	133,011	137,002	141,112	145,345	149,705	154,196	158,822	163,587	168,495
1384	Salaries and Wages - Executive, Other	\$ 4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137	4,137
1385	Salaries and Wages - Pensionable Employees, Regular	\$ 57,644	57,644	57,644	57,644	57,644	57,644	57,644	57,644	57,644	57,644	57,644
1386	Salaries and Wages - Pensionable Employees, Other	\$ 2,741	2,810	2,880	2,966	3,055	3,147	3,241	3,338	3,439	3,542	3,648
1387	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 15,007	15,382	15,767	16,240	16,727	17,229	17,746	18,278	18,826	19,391	19,973
1388	Salaries and Wages - Non-Pensionable Empl, Other	\$ 843	864	886	912	940	968	997	1,027	1,058	1,089	1,122
1389	Salaries and Wages - Overtime	\$ 1,479	1,516	1,554	1,600	1,649	1,698	1,749	1,801	1,855	1,911	1,968
1390	FICA Taxes	\$ 15,426	15,812	16,207	16,693	17,194	17,710	18,241	18,788	19,352	19,932	20,530
1391	Retirement Contributions	\$ 28,431	29,142	29,870	30,617	31,383	32,167	32,971	33,796	34,640	35,506	36,394
1392	Life and Health Insurance	\$ 23,925	26,796	30,012	33,613	37,646	42,164	47,224	52,891	59,237	66,346	74,307
1393	Professional Services	\$ 163,750	167,844	172,040	176,341	180,749	185,268	189,900	194,647	199,513	204,501	209,614
1394	Other Services	\$ 53,875	55,222	56,602	58,017	59,468	60,955	62,478	64,040	65,641	67,282	68,965
1395	Travel Expense	\$ 6,787	6,957	7,131	7,309	7,492	7,679	7,871	8,068	8,269	8,476	8,688
1396	Other Communication Expense	\$ 2,779	2,848	2,920	2,993	3,067	3,144	3,223	3,303	3,386	3,471	3,557
1397	Freight and Postage Expense	\$ 3,550	3,639	3,730	3,823	3,919	4,016	4,117	4,220	4,325	4,433	4,544
1398	Utility Services - Electric Expense	\$ 45,000	47,700	50,562	53,596	56,811	60,220	63,833	67,663	71,723	76,027	80,588
1399	Utility Services - Water and Sewer Expense	\$ 900	945	992	1,042	1,094	1,149	1,206	1,266	1,330	1,396	1,466
1400	Utility Services - Waste Disposal Expense	\$ 176	181	187	192	198	204	210	216	223	230	237

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1401	Utility Services - Storm Water Fees	\$ 20	21	21	22	23	23	24	25	25	26	27
1402	Auto Maintenance and Repair	\$ 1,444	1,480	1,517	1,555	1,594	1,634	1,675	1,716	1,759	1,803	1,848
1403	Other Equipment - Planned Maintenance	\$ 950	974	998	1,023	1,049	1,075	1,102	1,129	1,157	1,186	1,216
1404	Other Equipment - Corrective Maintenance	\$ 300	308	315	323	331	339	348	357	366	375	384
1405	Building and Grounds Repair	\$ 15,000	15,375	15,759	16,153	16,557	16,971	17,395	17,830	18,276	18,733	19,201
1406	Printing Expense	\$ 6,175	6,329	6,488	6,650	6,816	6,986	7,161	7,340	7,524	7,712	7,905
1407	Customer Education and Outreach	\$ 2,625	2,691	2,758	2,827	2,898	2,970	3,044	3,120	3,198	3,278	3,360
1408	Promotional Events and Sponsorships	\$ 11,820	12,116	12,418	12,729	13,047	13,373	13,708	14,050	14,402	14,762	15,131
1409	Advertising Expense	\$ 625	641	657	673	690	707	725	743	762	781	800
1410	Safety Program Expense	\$ 125	128	131	135	138	141	145	149	152	156	160
1411	Employee Function Expense	\$ 925	948	972	996	1,021	1,047	1,073	1,100	1,127	1,155	1,184
1412	V.O.T.E. Committee Expense	\$ 3,175	3,254	3,336	3,419	3,505	3,592	3,682	3,774	3,868	3,965	4,064
1413	Permit and License Expense	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
1414	Office Supplies	\$ 1,000	1,025	1,051	1,077	1,104	1,131	1,160	1,189	1,218	1,249	1,280
1415	Petroleum Supplies	\$ 1,500	1,650	1,815	1,997	2,196	2,416	2,657	2,923	3,215	3,537	3,891
1416	Other Operating Supplies	\$ 3,175	3,254	3,336	3,419	3,505	3,592	3,682	3,774	3,868	3,965	4,064
1417	Uniforms	\$ 205	210	215	221	226	232	238	244	250	256	262
1418	Conservation Supplies	\$ 1,750	1,794	1,839	1,885	1,932	1,980	2,029	2,080	2,132	2,186	2,240
1419	Books, Publications, Subscriptions, Memberships	\$ 16,550	16,964	17,388	17,823	18,268	18,725	19,193	19,673	20,165	20,669	21,185
1420	Training Expense	\$ 1,413	1,448	1,485	1,522	1,560	1,599	1,639	1,680	1,722	1,765	1,809
1421												
1422	Estimated/ Adjusted O&M Expense reflecting Execution Percentages	\$ 43,591,205	\$ 45,604,612	\$ 47,550,403	\$ 49,405,408	\$ 51,165,894	\$ 53,344,191	\$ 55,257,271	\$ 57,286,422	\$ 61,522,255	\$ 63,938,375	\$ 66,510,130
1423	TOHO I - OPERATING CAPITALIZED LABOR - TRANSMISSION & DISTRIBUTION											
1424	Salaries and Wages - Pensionable Employees, Regular	\$ 85,709	85,709	85,709	85,709	85,709	85,709	85,709	85,709	85,709	85,709	85,709
1425	Salaries and Wages - Pensionable Employees, Other	\$ 5,772	5,916	6,064	6,246	6,434	6,627	6,825	7,030	7,241	7,458	7,682
1426	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 2,956	3,030	3,106	3,199	3,295	3,394	3,495	3,600	3,708	3,820	3,934
1427	Salaries and Wages - Non-Pensionable Empl, Other	\$ 156	160	164	169	174	179	184	190	196	202	208
1428	Salaries and Wages - Overtime	\$ 14,348	14,707	15,074	15,527	15,992	16,472	16,966	17,475	18,000	18,540	19,096
1429	FICA Taxes	\$ 8,062	8,264	8,470	8,724	8,986	9,256	9,533	9,819	10,114	10,417	10,730
1430	Retirement Contributions	\$ 14,613	14,978	15,353	15,737	16,130	16,533	16,947	17,370	17,805	18,250	18,706
1431	Life and Health Insurance	\$ 21,924	24,555	27,501	30,802	34,498	38,638	43,274	48,467	54,283	60,797	68,093
1432	TOHO I - OPERATING CAPITALIZED LABOR - SEWER COLLECTION											
1433	Salaries and Wages - Pensionable Employees, Regular	\$ 14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285	14,285
1434	Salaries and Wages - Pensionable Employees, Other	\$ 962	986	1,011	1,041	1,072	1,104	1,138	1,172	1,207	1,243	1,280
1435	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 493	505	518	533	550	566	583	600	618	637	656
1436	Salaries and Wages - Non-Pensionable Empl, Other	\$ 26	27	27	28	29	30	31	32	33	34	35
1437	Salaries and Wages - Overtime	\$ 2,391	2,451	2,512	2,587	2,665	2,745	2,827	2,912	3,000	3,089	3,182
1438	FICA Taxes	\$ 1,344	1,378	1,412	1,454	1,498	1,543	1,589	1,637	1,686	1,737	1,789
1439	Retirement Contributions	\$ 2,436	2,497	2,559	2,623	2,689	2,756	2,825	2,896	2,968	3,042	3,118
1440	Life and Health Insurance	\$ 3,654	4,092	4,584	5,134	5,750	6,440	7,212	8,078	9,047	10,133	11,349
1441	TOHO I - A&G - WATER IMPACT CAPITALIZED LABOR											
1442	Salaries and Wages - Pensionable Employees, Regular	\$ 26,763	26,763	26,763	26,763	26,763	26,763	26,763	26,763	26,763	26,763	26,763
1443	Salaries and Wages - Pensionable Employees, Other	\$ 1,728	1,771	1,815	1,870	1,926	1,984	2,043	2,105	2,168	2,233	2,300
1444	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 25,331	25,964	26,613	27,412	28,234	29,081	29,954	30,852	31,778	32,731	33,713
1445	Salaries and Wages - Non-Pensionable Empl, Other	\$ 1,661	1,703	1,745	1,797	1,851	1,907	1,964	2,023	2,084	2,146	2,211
1446	Salaries and Wages - Overtime	\$ 1,139	1,167	1,197	1,233	1,270	1,308	1,347	1,387	1,429	1,472	1,516
1447	FICA Taxes	\$ 4,190	4,295	4,402	4,534	4,670	4,810	4,955	5,103	5,256	5,414	5,576
1448	Retirement Contributions	\$ 8,288	8,495	8,708	8,925	9,148	9,377	9,612	9,852	10,098	10,351	10,609
1449	Life and Health Insurance	\$ 7,634	8,550	9,576	10,725	12,012	13,454	15,068	16,876	18,902	21,170	23,710

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 5 – Projection of Cash Outflows

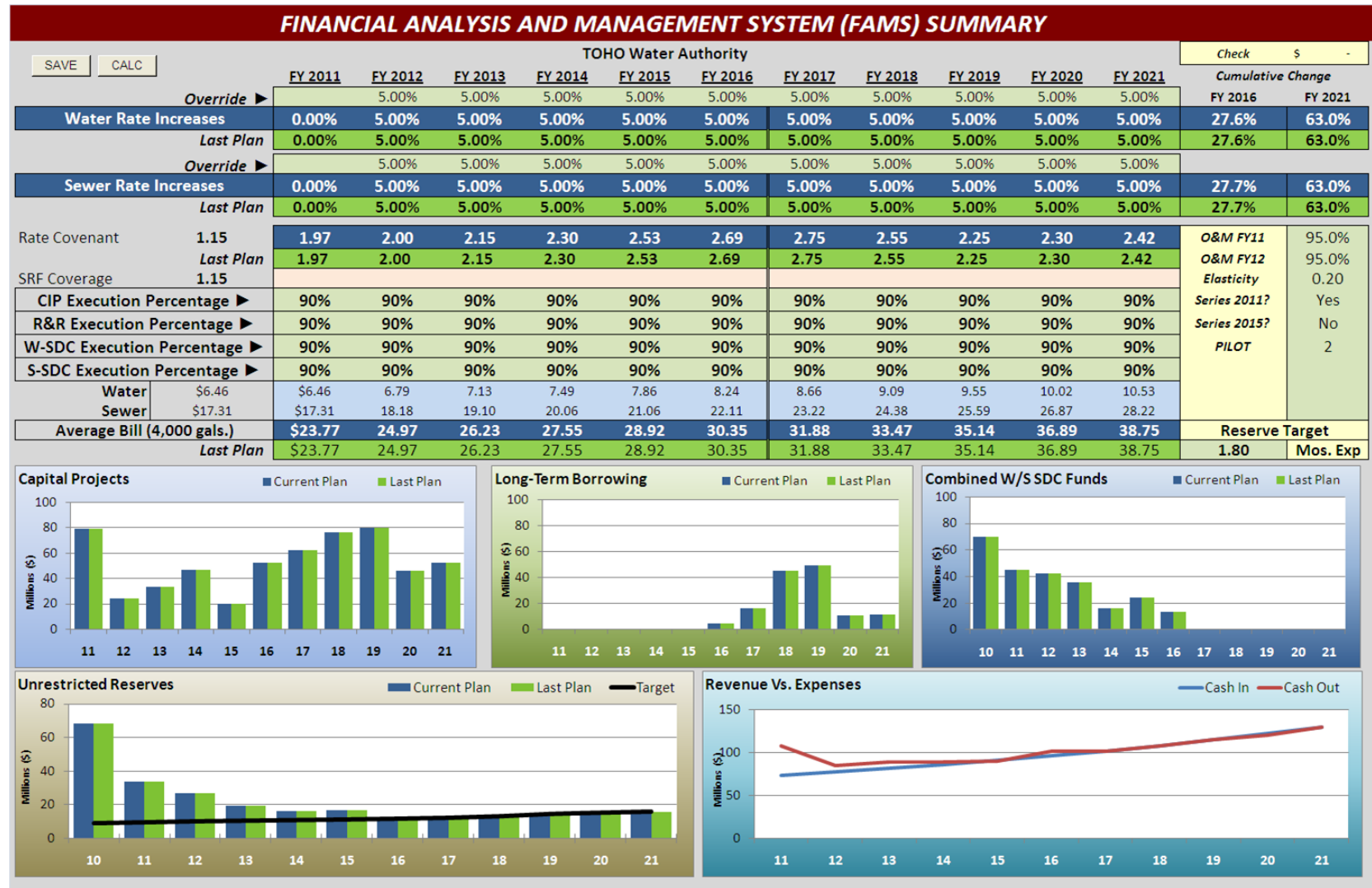
Projection of Cash Outflows (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1450	TOHO I - A&G - SEWER IMPACT CAPITALIZED LABOR											
1451	Salaries and Wages - Pensionable Employees, Regular	\$ 88,728	88,728	88,728	88,728	88,728	88,728	88,728	88,728	88,728	88,728	88,728
1452	Salaries and Wages - Pensionable Employees, Other	\$ 5,061	5,188	5,317	5,477	5,641	5,810	5,985	6,164	6,349	6,540	6,736
1453	Salaries and Wages - Non-Pensionable Empl, Regular	\$ 49,724	50,967	52,241	53,809	55,423	57,085	58,798	60,562	62,379	64,250	66,178
1454	Salaries and Wages - Non-Pensionable Empl, Other	\$ 3,260	3,342	3,425	3,528	3,634	3,743	3,855	3,971	4,090	4,212	4,339
1455	Salaries and Wages - Overtime	\$ 3,410	3,495	3,583	3,690	3,801	3,915	4,032	4,153	4,278	4,406	4,538
1456	FICA Taxes	\$ 11,114	11,392	11,677	12,027	12,388	12,759	13,142	13,536	13,943	14,361	14,792
1457	Retirement Contributions	\$ 21,642	22,183	22,738	23,306	23,889	24,486	25,098	25,726	26,369	27,028	27,704
1458	Life and Health Insurance	\$ 22,120	24,774	27,747	31,077	34,806	38,983	43,661	48,900	54,768	61,341	68,701
1459												
1460	PAYMENTS IN LIEU OF TAXES	\$ 5,323,156	5,585,921	5,903,914	6,248,883	6,637,845	7,051,883	7,492,634	7,970,555	8,479,412	9,031,095	9,609,408
1461	R&R CONTRIBUTION	\$ 6,976,140	7,689,740	6,772,448	9,359,335	10,115,663	12,518,867	10,073,276	10,616,641	11,506,581	11,987,950	12,401,451
1462												
1463	DEBT SERVICE											
1464	Series 2003A	\$ 5,364,013	5,360,513	5,364,238	5,359,425	5,359,763	5,361,763	5,359,238	5,364,100	5,360,563	5,363,625	5,362,500
1465	Series 2003B	\$ 2,909,513	2,906,988	2,909,863	2,909,238	2,905,738	2,906,938	2,906,613	2,907,088	2,908,100	2,909,388	2,910,688
1466	Series 2007 - (Refinanced in Series 2011 Bond)	\$ 1,795,757	-	-	-	-	-	-	-	-	-	-
1467	Series 2009 (Note)	\$ 1,140,472	1,139,418	1,137,638	1,140,132	1,136,719	1,137,579	1,137,532	1,141,578	1,139,534	1,136,583	1,137,725
1468	Series 2010B (Note)	\$ 377,000	377,000	777,000	776,920	776,275	775,064	773,287	775,945	772,849	774,188	774,772
1469	Series 2011A	\$ 3,323,398	5,715,738	5,308,388	5,410,738	5,419,988	5,415,988	5,420,900	5,408,975	5,415,225	5,414,663	5,412,225
1470	Series 2015	\$ -	-	-	-	-	3,891,750	3,894,100	3,893,600	3,894,200	3,890,050	3,889,325
1471	Cumulative New Debt Service From Additional Borrowings	\$ -	-	-	-	-	276,411	1,352,146	4,380,091	8,192,123	9,734,458	10,600,429
1472	TOTAL EXECUTED CASH OUTFLOWS	\$ 71,261,577	\$ 74,852,245	\$ 76,208,516	\$ 81,108,778	\$ 84,031,822	\$ 93,210,901	\$ 94,215,424	\$ 100,312,968	\$ 109,780,120	\$ 114,792,910	\$ 119,246,615

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12/15/2011

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FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 7 – Forecast of Net Revenues and Debt Service Coverage

Forecast of Net Revenues and Debt Service Coverage

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
1 Water Rate Revenue - Admin/Customer Charges	\$ 5,271,007	\$ 5,271,007	\$ 5,590,965	\$ 5,952,676	\$ 6,344,483	\$ 6,784,657	\$ 7,256,073	\$ 7,760,989	\$ 8,301,826	\$ 8,881,185	\$ 9,501,857
2 Additional Rate Revenue From Partial Py Rate Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Additional Rate Revenue From Growth	\$ -	\$ 53,721	\$ 78,250	\$ 89,689	\$ 117,095	\$ 125,889	\$ 135,345	\$ 145,512	\$ 156,446	\$ 168,202	\$ 180,844
4 Other Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5 Subtotal: Rate Revenue With Growth	\$ 5,271,007	\$ 5,324,728	\$ 5,669,215	\$ 6,042,365	\$ 6,461,578	\$ 6,910,546	\$ 7,391,418	\$ 7,906,501	\$ 8,458,272	\$ 9,049,388	\$ 9,682,701
6 Proposed Residential Rate Increase	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
7 Additional Rate Revenue From Rate Increase	\$ -	\$ 266,236	\$ 283,461	\$ 302,118	\$ 323,079	\$ 345,527	\$ 369,571	\$ 395,325	\$ 422,914	\$ 452,469	\$ 484,135
8 Total Water Rate Revenue	\$ 5,271,007	\$ 5,590,965	\$ 5,952,676	\$ 6,344,483	\$ 6,784,657	\$ 7,256,073	\$ 7,760,989	\$ 8,301,826	\$ 8,881,185	\$ 9,501,857	\$ 10,166,836
9 Water Rate Revenue - Usage Rates	\$ 16,945,322	\$ 16,945,322	\$ 17,825,222	\$ 18,834,235	\$ 19,922,853	\$ 21,155,103	\$ 22,464,695	\$ 23,856,532	\$ 25,335,835	\$ 26,908,156	\$ 28,579,402
10 Additional Rate Revenue From Partial Py Rate Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11 Additional Rate Revenue From Growth	\$ -	\$ 202,559	\$ 293,330	\$ 331,569	\$ 428,377	\$ 455,954	\$ 485,312	\$ 516,566	\$ 549,837	\$ 585,257	\$ 622,964
12 Other Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Subtotal: Rate Revenue With Growth	\$ 16,945,322	\$ 17,147,881	\$ 18,118,552	\$ 19,165,804	\$ 20,351,230	\$ 21,611,058	\$ 22,950,007	\$ 24,373,098	\$ 25,885,672	\$ 27,493,412	\$ 29,202,367
14 Proposed Residential Rate Increase	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
15 Additional Rate Revenue From Rate Increase	\$ -	\$ 857,394	\$ 905,928	\$ 958,290	\$ 1,017,561	\$ 1,080,553	\$ 1,147,500	\$ 1,218,655	\$ 1,294,284	\$ 1,374,671	\$ 1,460,118
16 Price Elasticity Adjustment	\$ -	\$ (180,053)	\$ (190,245)	\$ (201,241)	\$ (213,688)	\$ (226,916)	\$ (240,975)	\$ (255,918)	\$ (271,800)	\$ (288,681)	\$ (306,625)
17 Total Water Rate Revenue	\$ 16,945,322	\$ 17,825,222	\$ 18,834,235	\$ 19,922,853	\$ 21,155,103	\$ 22,464,695	\$ 23,856,532	\$ 25,335,835	\$ 26,908,156	\$ 28,579,402	\$ 30,355,860
18 Sewer Rate Revenue - Admin/Customer Charges	\$ 12,460,939	\$ 12,460,939	\$ 13,223,255	\$ 14,085,051	\$ 15,024,990	\$ 16,084,996	\$ 17,219,785	\$ 18,434,633	\$ 19,735,188	\$ 21,127,497	\$ 22,618,032
19 Additional Rate Revenue From Partial Py Rate Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Additional Rate Revenue From Growth	\$ -	\$ 132,637	\$ 191,080	\$ 224,463	\$ 294,054	\$ 314,799	\$ 337,008	\$ 360,784	\$ 386,237	\$ 413,486	\$ 442,657
21 Other Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Subtotal: Rate Revenue With Growth	\$ 12,460,939	\$ 12,593,576	\$ 13,414,335	\$ 14,309,514	\$ 15,319,044	\$ 16,399,796	\$ 17,556,794	\$ 18,795,417	\$ 20,121,426	\$ 21,540,983	\$ 23,060,689
23 Proposed Residential Rate Increase	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
24 Additional Rate Revenue From Rate Increase	\$ -	\$ 629,679	\$ 670,717	\$ 715,476	\$ 765,952	\$ 819,990	\$ 877,840	\$ 939,771	\$ 1,006,071	\$ 1,077,049	\$ 1,153,034
25 Total Sewer Rate Revenue	\$ 12,460,939	\$ 13,223,255	\$ 14,085,051	\$ 15,024,990	\$ 16,084,996	\$ 17,219,785	\$ 18,434,633	\$ 19,735,188	\$ 21,127,497	\$ 22,618,032	\$ 24,213,724
26 Sewer Rate Revenue - Usage Rates	\$ 28,270,136	\$ 28,270,136	\$ 29,747,740	\$ 31,443,962	\$ 33,267,939	\$ 35,336,004	\$ 37,534,405	\$ 39,871,436	\$ 42,355,924	\$ 44,997,260	\$ 47,805,438
27 Additional Rate Revenue From Partial Py Rate Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 Additional Rate Revenue From Growth	\$ -	\$ 347,218	\$ 501,381	\$ 559,828	\$ 725,331	\$ 772,130	\$ 821,955	\$ 875,004	\$ 931,483	\$ 991,617	\$ 1,055,642
29 Other Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 Subtotal: Rate Revenue With Growth	\$ 28,270,136	\$ 28,617,355	\$ 30,249,121	\$ 32,003,790	\$ 33,993,270	\$ 36,108,134	\$ 38,356,360	\$ 40,746,440	\$ 43,287,408	\$ 45,988,877	\$ 48,861,080
31 Proposed Residential Rate Increase	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
32 Additional Rate Revenue From Rate Increase	\$ -	\$ 1,430,868	\$ 1,512,456	\$ 1,600,189	\$ 1,699,663	\$ 1,805,407	\$ 1,917,818	\$ 2,037,322	\$ 2,164,370	\$ 2,299,444	\$ 2,443,054
33 Price Elasticity Adjustment	\$ -	\$ (300,482)	\$ (317,616)	\$ (336,040)	\$ (356,929)	\$ (379,135)	\$ (402,742)	\$ (427,838)	\$ (454,518)	\$ (482,883)	\$ (513,041)
34 Total Sewer Rate Revenue	\$ 28,270,136	\$ 29,747,740	\$ 31,443,962	\$ 33,267,939	\$ 35,336,004	\$ 37,534,405	\$ 39,871,436	\$ 42,355,924	\$ 44,997,260	\$ 47,805,438	\$ 50,791,092
35 Reclaimed Water Rate Revenue - Admin/Customer Charges	\$ 984,250	\$ 984,250	\$ 1,048,964	\$ 1,117,934	\$ 1,191,438	\$ 1,269,775	\$ 1,353,263	\$ 1,442,240	\$ 1,537,067	\$ 1,638,129	\$ 1,745,836
36 Additional Rate Revenue From Partial Py Rate Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 Additional Rate Revenue From Growth	\$ -	\$ 14,764	\$ 15,734	\$ 16,769	\$ 17,872	\$ 19,047	\$ 20,299	\$ 21,634	\$ 23,056	\$ 24,572	\$ 26,188
38 Other Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 Subtotal: Rate Revenue With Growth	\$ 984,250	\$ 999,014	\$ 1,064,699	\$ 1,134,703	\$ 1,209,309	\$ 1,288,821	\$ 1,373,562	\$ 1,463,873	\$ 1,560,123	\$ 1,662,701	\$ 1,772,023
40 Proposed Residential Rate Increase	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
41 Additional Rate Revenue From Rate Increase	\$ -	\$ 49,951	\$ 53,235	\$ 56,735	\$ 60,465	\$ 64,441	\$ 68,678	\$ 73,194	\$ 78,006	\$ 83,135	\$ 88,601
42 Total Reclaimed Water Rate Revenue	\$ 984,250	\$ 1,048,964	\$ 1,117,934	\$ 1,191,438	\$ 1,269,775	\$ 1,353,263	\$ 1,442,240	\$ 1,537,067	\$ 1,638,129	\$ 1,745,836	\$ 1,860,625

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 7 – Forecast of Net Revenues and Debt Service Coverage

Forecast of Net Revenues and Debt Service Coverage (Cont'd)

		FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
43	Reclaimed Rate Revenue - Usage Rates	\$ 1,647,084	\$ 1,647,084	\$ 1,737,826	\$ 1,833,567	\$ 1,934,583	\$ 2,041,164	\$ 2,153,617	\$ 2,272,265	\$ 2,397,449	\$ 2,529,531	\$ 2,668,889	
44	Additional Rate Revenue From Partial Py Rate Increase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
45	Additional Rate Revenue From Growth	\$ -	\$ 24,706	\$ 26,067	\$ 27,504	\$ 29,019	\$ 30,617	\$ 32,304	\$ 34,084	\$ 35,962	\$ 37,943	\$ 40,033	
46	Other Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
47	Subtotal: Rate Revenue With Growth	\$ 1,647,084	\$ 1,671,790	\$ 1,763,893	\$ 1,861,070	\$ 1,963,602	\$ 2,071,781	\$ 2,185,921	\$ 2,306,349	\$ 2,433,411	\$ 2,567,474	\$ 2,708,922	
48	Proposed Residential Rate Increase	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
49	Additional Rate Revenue From Rate Increase	\$ -	\$ 83,590	\$ 88,195	\$ 93,054	\$ 98,180	\$ 103,589	\$ 109,296	\$ 115,317	\$ 121,671	\$ 128,374	\$ 135,446	
50	Price Elasticity Adjustment	\$ -	\$ (17,554)	\$ (18,521)	\$ (19,541)	\$ (20,618)	\$ (21,754)	\$ (22,952)	\$ (24,217)	\$ (25,551)	\$ (26,958)	\$ (28,444)	
51	Total Reclaimed Water Rate Revenue	\$ 1,647,084	\$ 1,737,826	\$ 1,833,567	\$ 1,934,583	\$ 2,041,164	\$ 2,153,617	\$ 2,272,265	\$ 2,397,449	\$ 2,529,531	\$ 2,668,889	\$ 2,815,925	
52	Total Rate Revenue												
53	Water, Reclaimed Water, And Sewer Rate Revenue	\$ 65,578,737	\$ 65,578,737	\$ 69,173,971	\$ 73,267,424	\$ 77,686,286	\$ 82,671,699	\$ 87,981,837	\$ 93,638,095	\$ 99,663,290	\$ 106,081,758	\$ 112,919,455	
54	Additional Revenue From Growth	\$ -	\$ 775,605	\$ 1,105,843	\$ 1,249,822	\$ 1,611,747	\$ 1,718,436	\$ 1,832,224	\$ 1,953,583	\$ 2,083,021	\$ 2,221,077	\$ 2,368,328	
55	Other Revenue Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56	Subtotal: Rate Revenue With Growth	\$ 65,578,737	\$ 66,354,343	\$ 70,279,815	\$ 74,517,246	\$ 79,298,033	\$ 84,390,135	\$ 89,814,061	\$ 95,591,678	\$ 101,746,311	\$ 108,302,835	\$ 115,287,783	
57	Wiegthed Average Rate Increase	0.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	
58	Additional Rate Revenue From Rate Increase	\$ -	\$ 3,317,717	\$ 3,513,991	\$ 3,725,862	\$ 3,964,902	\$ 4,219,507	\$ 4,490,703	\$ 4,779,584	\$ 5,087,316	\$ 5,415,142	\$ 5,764,389	
59	Price Elasticity Adjustment	\$ -	\$ (498,089)	\$ (526,381)	\$ (556,822)	\$ (591,235)	\$ (627,805)	\$ (666,669)	\$ (707,972)	\$ (751,868)	\$ (798,523)	\$ (848,110)	
60	Total Rate Revenue	\$ 65,578,737	\$ 69,173,971	\$ 73,267,424	\$ 77,686,286	\$ 82,671,699	\$ 87,981,837	\$ 93,638,095	\$ 99,663,290	\$ 106,081,758	\$ 112,919,455	\$ 120,204,062	
61	Plus: Other Operating Revenue	\$ 6,854,638	\$ 6,858,384	\$ 7,006,537	\$ 7,163,493	\$ 7,328,162	\$ 7,500,865	\$ 7,682,074	\$ 7,945,120	\$ 8,222,684	\$ 8,603,154	\$ 8,924,697	
62	Equals: Total Operating Revenue	\$ 72,433,375	\$ 76,032,355	\$ 80,273,961	\$ 84,849,780	\$ 89,999,861	\$ 95,482,702	\$ 101,320,169	\$ 107,608,410	\$ 114,304,442	\$ 121,522,609	\$ 129,128,759	
63	Less: Operating Expenses												
65	O&M	\$ (43,596,383)	\$ (45,609,919)	\$ (47,555,843)	\$ (49,410,984)	\$ (51,171,609)	\$ (53,350,049)	\$ (55,263,275)	\$ (57,292,577)	\$ (61,528,563)	\$ (63,944,841)	\$ (66,516,757)	
66	Equals: Net Operating Income	\$ 28,836,992	\$ 30,422,436	\$ 32,718,119	\$ 35,438,796	\$ 38,828,251	\$ 42,132,653	\$ 46,056,894	\$ 50,315,833	\$ 52,775,879	\$ 57,577,768	\$ 62,612,002	
67	Plus: Non-Operating Income/(Expense)												
68	Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69	Interest Earned On Fund Balances	\$ 559,316	\$ 561,683	\$ 603,705	\$ 501,096	\$ 598,925	\$ 549,387	\$ 513,385	\$ 592,872	\$ 700,341	\$ 786,044	\$ 839,799	
70	Impact Fee Revenue	\$ 9,912,000	\$ 5,584,562	\$ 8,152,354	\$ 10,864,683	\$ 12,514,685	\$ 13,164,812	\$ 13,848,714	\$ 14,568,146	\$ 15,324,954	\$ 16,121,080	\$ 16,958,567	
71	Equals: Net Income	\$ 39,308,308	\$ 36,568,682	\$ 41,474,178	\$ 46,804,574	\$ 51,941,861	\$ 55,846,852	\$ 60,418,993	\$ 65,476,851	\$ 68,801,175	\$ 74,484,893	\$ 80,410,368	
72	Less: Revenues Excluded From Coverage Test												
73	Impact Fees	\$ (9,912,000)	\$ (5,584,562)	\$ (8,152,354)	\$ (10,864,683)	\$ (12,514,685)	\$ (13,164,812)	\$ (13,848,714)	\$ (14,568,146)	\$ (15,324,954)	\$ (16,121,080)	\$ (16,958,567)	
74	Betterment Fees, Srf, Capital Fund Contributions, R&R	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
75	Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
76	Equals: Net Income Available For Debt Service	\$ 29,396,308	\$ 30,984,119	\$ 33,321,824	\$ 35,939,892	\$ 39,427,176	\$ 42,682,040	\$ 46,570,278	\$ 50,908,704	\$ 53,476,220	\$ 58,363,812	\$ 63,451,801	
77	Debt Service Coverage Test												
78	Existing Debt Service	\$ 14,910,152	\$ 15,499,656	\$ 15,497,126	\$ 15,596,453	\$ 15,598,481	\$ 15,597,331	\$ 15,597,569	\$ 15,597,685	\$ 15,596,271	\$ 15,598,446	\$ 15,597,909	
79	Series 2015 Bonds Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
80	Cumulative New Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,411	\$ 1,352,146	\$ 4,380,091	\$ 8,192,123	\$ 9,734,458	\$ 10,600,429	
81	Total Conventional Debt Service	Req. \$ 14,910,152	\$ 15,499,656	\$ 15,497,126	\$ 15,596,453	\$ 15,598,481	\$ 15,873,741	\$ 16,949,715	\$ 19,977,776	\$ 23,788,393	\$ 25,332,904	\$ 26,198,338	
82	Calculated Debt Service Coverage	1.15	1.97	2.00	2.15	2.30	2.53	2.69	2.75	2.55	2.25	2.30	2.42

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 7 – Forecast of Net Revenues and Debt Service Coverage

Forecast of Net Revenues and Debt Service Coverage (Cont'd)

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
83 Cash Flow Test											
84 Net Income Available For Debt Service	\$ 29,396,308	\$ 30,984,119	\$ 33,321,824	\$ 35,939,892	\$ 39,427,176	\$ 42,682,040	\$ 46,570,278	\$ 50,908,704	\$ 53,476,220	\$ 58,363,812	\$ 63,451,801
85 Net Debt Service Payment (Debt Service - Impact Fee Payment)	\$ (14,306,152)	\$ (14,895,656)	\$ (14,893,126)	\$ (14,992,453)	\$ (15,598,481)	\$ (15,873,741)	\$ (16,949,715)	\$ (19,977,776)	\$ (23,788,393)	\$ (25,332,904)	\$ (26,198,338)
86 Other Below The Line Expenses	\$ (5,784,080)	\$ (6,829,853)	\$ (7,176,053)	\$ (7,552,345)	\$ (7,975,995)	\$ (8,427,265)	\$ (8,908,014)	\$ (9,429,376)	\$ (9,984,981)	\$ (10,587,506)	\$ (11,220,162)
87 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88 Renewal & Replacement Transfer	\$ (6,976,140)	\$ (7,689,740)	\$ (6,772,448)	\$ (9,359,335)	\$ (10,115,663)	\$ (12,518,867)	\$ (10,073,276)	\$ (10,616,641)	\$ (11,506,581)	\$ (11,987,950)	\$ (12,401,451)
89 Net Cash Flow	\$ 2,329,936	\$ 1,568,871	\$ 4,480,196	\$ 4,035,759	\$ 5,737,037	\$ 5,862,166	\$ 10,639,274	\$ 10,884,911	\$ 8,196,265	\$ 10,455,453	\$ 13,631,851
90 Unrestricted Working Capital Reserve Fund											
91 Balance At Beginning Of Fiscal Year	\$ 68,434,660	\$ 33,843,429	\$ 26,515,349	\$ 19,188,625	\$ 16,116,586	\$ 16,851,311	\$ 11,647,658	\$ 12,168,150	\$ 13,004,959	\$ 13,162,804	\$ 14,979,788
92 Cash Flow Surplus/(Deficit)	\$ 2,329,936	\$ 1,568,871	\$ 4,480,196	\$ 4,035,759	\$ 5,737,037	\$ 5,862,166	\$ 10,639,274	\$ 10,884,911	\$ 8,196,265	\$ 10,455,453	\$ 13,631,851
93 Reserve Fund Balance Used For Cash Flow Deficit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94 Projects Designated To Be Paid With Cash	\$ (6,903,855)	\$ (8,896,950)	\$ (11,806,921)	\$ (7,107,798)	\$ (5,002,311)	\$ (7,241,047)	\$ (8,823,833)	\$ (8,783,768)	\$ (8,038,420)	\$ (8,238,707)	\$ (8,988,450)
95 Projects Paid With Reserve Funds (Non Specified Funds)	\$ (30,017,313)	\$ -	\$ -	\$ -	\$ -	\$ (3,824,772)	\$ (1,294,948)	\$ (1,264,335)	\$ -	\$ (399,763)	\$ (4,032,899)
96 Balance At End Of Fiscal Year	\$ 33,843,429	\$ 26,515,349	\$ 19,188,625	\$ 16,116,586	\$ 16,851,311	\$ 11,647,658	\$ 12,168,150	\$ 13,004,959	\$ 13,162,804	\$ 14,979,788	\$ 15,590,288
97 Minimum Working Capital Reserve Target:	\$ 9,643,592	\$ 10,190,914	\$ 10,534,353	\$ 10,883,967	\$ 11,211,913	\$ 11,647,658	\$ 12,168,150	\$ 13,004,959	\$ 14,295,291	\$ 14,979,788	\$ 15,590,288
98 Excess/(Deficiency) Of Working Capital To Target	\$ 24,199,836	\$ 16,324,435	\$ 8,654,271	\$ 5,232,618	\$ 5,639,398	\$ -	\$ -	\$ -	\$ (1,132,486)	\$ -	\$ -

Burton & Associates

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FY 2011 WATER & SEWER UTILITY RATE STUDY
APPENDIX A

Schedule 8 – Capital Project Funding Summary

Capital Project Funding Summary

FINAL CAPITAL PROJECTS FUNDING SOURCES	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
WATER IMPACT FEES	\$ 16,665,875	5,992,650	7,356,626	19,954,736	2,657,761	14,495,674	21,573,092	8,808,064	9,094,724	9,567,851	10,067,848
SEWER IMPACT FEES	\$ 18,411,017	2,019,600	7,822,953	10,392,368	2,074,427	9,908,422	5,693,671	5,927,808	6,232,327	6,553,255	6,890,719
FY 2015 BOND PROCEEDS	\$ -	-	-	-	-	-	-	-	-	-	-
RENEWAL & REPLACEMENT	\$ 6,911,640	7,623,540	6,704,435	9,289,458	10,043,872	12,445,109	9,997,498	10,538,787	11,426,594	11,905,772	12,317,021
REVENUE FUND	\$ 30,017,313	-	-	-	-	3,824,772	1,294,948	1,264,335	-	399,763	4,032,899
SRF PROCEEDS	\$ -	-	-	-	-	-	-	-	-	-	-
DEBT PROCEEDS	\$ -	-	-	-	-	4,154,330	14,905,820	40,980,596	44,844,115	9,557,924	10,111,665
PROJECTS DESIGNATED TO BE PAID WITH CASH	\$ 6,903,855	8,896,950	11,806,921	7,107,798	5,002,311	7,241,047	8,823,833	8,783,768	8,038,420	8,238,707	8,988,450
TOTAL PROJECTS PAID	\$ 78,909,700	24,532,740	33,690,934	46,744,360	19,778,371	52,069,353	62,288,863	76,303,357	79,636,180	46,223,272	52,408,604
TOTAL CIP INPUT	\$ 78,909,700	24,532,740	33,690,934	46,744,360	19,778,371	52,069,353	62,288,863	76,303,357	79,636,180	46,223,272	52,408,604
VARIANCE	\$ -	-	-	-	-	-	-	-	-	-	-

Burton & Associates

12/15/2011

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 9 – Funding Summary by Fund

Funding Summary by Fund

	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
WATER IMPACT FEES											
BALANCE AT BEGINNING OF FISCAL YEAR	\$ 42,831,000	32,221,521	29,668,238	27,387,352	14,465,531	19,645,345	13,361,203	167,015	2,088	26	0
ADDITIONAL ANNUAL REVENUES	\$ 5,985,000	3,280,649	4,812,833	6,920,530	7,416,453	7,804,043	8,211,889	8,641,049	9,092,637	9,567,825	10,067,848
LESS: PAYMENT OF DEBT SERVICE	\$ (302,000)	(302,000)	(302,000)	(302,000)	-	-	-	-	-	-	-
SUBTOTAL	\$ 48,514,000	35,200,170	34,179,071	34,005,882	21,881,984	27,449,388	21,573,092	8,808,064	9,094,724	9,567,851	10,067,848
LESS: RESTRICTED FUNDS	\$ -	-	-	-	-	-	-	-	-	-	-
TOTAL AMOUNT AVAILABLE FOR PROJECTS	\$ 48,514,000	35,200,170	34,179,071	34,005,882	21,881,984	27,449,388	21,573,092	8,808,064	9,094,724	9,567,851	10,067,848
AMOUNT PAID FOR PROJECTS	\$ (16,665,875)	(5,992,650)	(7,356,626)	(19,954,736)	(2,657,761)	(14,495,674)	(21,573,092)	(8,808,064)	(9,094,724)	(9,567,851)	(10,067,848)
SUBTOTAL	\$ 31,848,125	29,207,520	26,822,446	14,051,146	19,224,223	12,953,715	-	-	-	-	-
ADD BACK: RESTRICTED FUNDS	\$ -	-	-	-	-	-	-	-	-	-	-
PLUS: INTEREST EARNINGS	\$ 373,396	460,718	564,907	414,385	421,122	407,488	167,015	2,088	26	0	0
LESS: INTEREST ALLOCATED TO CASH FLOW	\$ -	-	-	-	-	-	-	-	-	-	-
BALANCE AT END OF FISCAL YEAR	\$ 32,221,521	29,668,238	27,387,352	14,465,531	19,645,345	13,361,203	167,015	2,088	26	0	0
SEWER IMPACT FEES											
BALANCE AT BEGINNING OF FISCAL YEAR	\$ 27,104,000	12,515,093	12,684,999	8,105,413	1,449,804	4,547,652	56,846	711	9	0	0
ADDITIONAL ANNUAL REVENUES	\$ 3,927,000	2,303,913	3,339,521	3,944,153	5,098,232	5,360,769	5,636,826	5,927,098	6,232,318	6,553,255	6,890,719
LESS: PAYMENT OF DEBT SERVICE	\$ (302,000)	(302,000)	(302,000)	(302,000)	-	-	-	-	-	-	-
SUBTOTAL	\$ 30,729,000	14,517,006	15,722,520	11,747,566	6,548,036	9,908,422	5,693,671	5,927,808	6,232,327	6,553,255	6,890,719
LESS: RESTRICTED FUNDS	\$ -	-	-	-	-	-	-	-	-	-	-
TOTAL AMOUNT AVAILABLE FOR PROJECTS	\$ 30,729,000	14,517,006	15,722,520	11,747,566	6,548,036	9,908,422	5,693,671	5,927,808	6,232,327	6,553,255	6,890,719
AMOUNT PAID FOR PROJECTS	\$ (18,411,017)	(2,019,600)	(7,822,953)	(10,392,368)	(2,074,427)	(9,908,422)	(5,693,671)	(5,927,808)	(6,232,327)	(6,553,255)	(6,890,719)
SUBTOTAL	\$ 12,317,983	12,497,406	7,899,567	1,355,198	4,473,610	-	-	-	-	-	-
ADD BACK: RESTRICTED FUNDS	\$ -	-	-	-	-	-	-	-	-	-	-
PLUS: INTEREST EARNINGS	\$ 197,110	187,594	205,846	94,606	74,043	56,846	711	9	0	0	0
LESS: INTEREST ALLOCATED TO CASH FLOW	\$ -	-	-	-	-	-	-	-	-	-	-
BALANCE AT END OF FISCAL YEAR	\$ 12,515,093	12,684,999	8,105,413	1,449,804	4,547,652	56,846	711	9	0	0	0
RENEWAL & REPLACEMENT											
BALANCE AT BEGINNING OF FISCAL YEAR	\$ 2,352,000	2,416,500	2,482,700	2,550,714	2,620,590	2,692,381	2,766,139	2,841,918	2,919,772	2,999,759	3,081,937
ADDITIONAL ANNUAL REVENUES	\$ 6,976,140	7,689,740	6,772,448	9,359,335	10,115,663	12,518,867	10,073,276	10,616,641	11,506,581	11,987,950	12,401,451
LESS: PAYMENT OF DEBT SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	\$ 9,328,140	10,106,240	9,255,148	11,910,049	12,736,253	15,211,249	12,839,416	13,458,559	14,426,353	14,987,709	15,483,388
LESS: RESTRICTED FUNDS	\$ (2,416,500)	(2,482,700)	(2,550,714)	(2,620,590)	(2,692,381)	(2,766,139)	(2,841,918)	(2,919,772)	(2,999,759)	(3,081,937)	(3,166,367)
TOTAL AMOUNT AVAILABLE FOR PROJECTS	\$ 6,911,640	7,623,540	6,704,435	9,289,458	10,043,872	12,445,109	9,997,498	10,538,787	11,426,594	11,905,772	12,317,021
AMOUNT PAID FOR PROJECTS	\$ (6,911,640)	(7,623,540)	(6,704,435)	(9,289,458)	(10,043,872)	(12,445,109)	(9,997,498)	(10,538,787)	(11,426,594)	(11,905,772)	(12,317,021)
SUBTOTAL	\$ -	-	-	-	-	-	-	-	-	-	-
ADD BACK: RESTRICTED FUNDS	\$ 2,416,500	2,482,700	2,550,714	2,620,590	2,692,381	2,766,139	2,841,918	2,919,772	2,999,759	3,081,937	3,166,367
PLUS: INTEREST EARNINGS	\$ 23,843	36,744	50,334	51,713	66,412	68,232	70,101	72,021	73,994	76,021	78,104
LESS: INTEREST ALLOCATED TO CASH FLOW	\$ (23,843)	(36,744)	(50,334)	(51,713)	(66,412)	(68,232)	(70,101)	(72,021)	(73,994)	(76,021)	(78,104)
BALANCE AT END OF FISCAL YEAR	\$ 2,416,500	2,482,700	2,550,714	2,620,590	2,692,381	2,766,139	2,841,918	2,919,772	2,999,759	3,081,937	3,166,367

FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 9 – Funding Summary by Fund

Funding Summary by Fund (Cont'd)

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
REVENUE FUND											
BALANCE AT BEGINNING OF FISCAL YEAR	\$ 68,434,660	33,843,429	26,515,349	19,188,625	16,116,586	16,851,311	11,647,658	12,168,150	13,004,959	13,162,804	14,979,788
ADDITIONAL ANNUAL REVENUES	\$ 2,329,936	1,568,871	4,480,196	4,035,759	5,737,037	5,862,166	10,639,274	10,884,911	8,196,265	10,455,453	13,631,851
LESS: CASH-FUNDED CAPITAL PROJECTS	\$ (6,903,855)	(8,896,950)	(11,806,921)	(7,107,798)	(5,002,311)	(7,241,047)	(8,823,833)	(8,783,768)	(8,038,420)	(8,238,707)	(8,988,450)
LESS: PAYMENT OF DEBT SERVICE	\$ -	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	\$ 63,860,741	26,515,349	19,188,625	16,116,586	16,851,311	15,472,430	13,463,099	14,269,294	13,162,804	15,379,550	19,623,188
LESS: RESTRICTED FUNDS	\$ (9,643,592)	(10,190,914)	(10,534,353)	(10,883,967)	(11,211,913)	(11,647,658)	(12,168,150)	(13,004,959)	(13,162,804)	(14,979,788)	(15,590,288)
TOTAL AMOUNT AVAILABLE FOR PROJECTS	\$ 54,217,149	16,324,435	8,654,271	5,232,618	5,639,398	3,824,772	1,294,948	1,264,335	-	399,763	4,032,899
AMOUNT PAID FOR PROJECTS	\$ (30,017,313)	-	-	-	-	(3,824,772)	(1,294,948)	(1,264,335)	-	(399,763)	(4,032,899)
SUBTOTAL	\$ 24,199,836	16,324,435	8,654,271	5,232,618	5,639,398	0	0	0	-	0	0
ADD BACK: RESTRICTED FUNDS	\$ 9,643,592	10,190,914	10,534,353	10,883,967	11,211,913	11,647,658	12,168,150	13,004,959	13,162,804	14,979,788	15,590,288
PLUS: INTEREST EARNINGS	\$ 511,390	452,691	457,040	353,052	412,099	356,237	297,698	314,664	327,097	351,782	382,126
LESS: INTEREST ALLOCATED TO CASH FLOW	\$ (511,390)	(452,691)	(457,040)	(353,052)	(412,099)	(356,237)	(297,698)	(314,664)	(327,097)	(351,782)	(382,126)
BALANCE AT END OF FISCAL YEAR	\$ 33,843,429	26,515,349	19,188,625	16,116,586	16,851,311	11,647,658	12,168,150	13,004,959	13,162,804	14,979,788	15,590,288
RESTRICTED RESERVES											
BALANCE AT BEGINNING OF FISCAL YEAR	\$ -	4,816,554	4,816,554	4,816,554	4,816,554	4,816,554	5,176,933	6,469,978	10,024,948	13,915,070	14,744,198
ADDITIONAL FUNDS:	\$ -	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE RESERVE ON CALCULATED NEW DEBT	\$ -	-	-	-	-	360,378	1,293,045	3,554,971	3,890,122	829,128	877,163
OTHER ADDITIONAL FUNDS (DSR on 2011 & 2015 Bonds)	\$ 4,816,554	-	-	-	-	-	-	-	-	-	-
SUBTOTAL	\$ 4,816,554	4,816,554	4,816,554	4,816,554	4,816,554	5,176,933	6,469,978	10,024,948	13,915,070	14,744,198	15,621,361
PLUS: INTEREST EARNINGS	\$ 24,083	72,248	96,331	96,331	120,414	124,919	145,586	206,187	299,250	358,241	379,569
LESS: INTEREST ALLOCATED TO CASH FLOW	\$ (24,083)	(72,248)	(96,331)	(96,331)	(120,414)	(124,919)	(145,586)	(206,187)	(299,250)	(358,241)	(379,569)
BALANCE AT END OF FISCAL YEAR	\$ 4,816,554	4,816,554	4,816,554	4,816,554	4,816,554	5,176,933	6,469,978	10,024,948	13,915,070	14,744,198	15,621,361

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FY 2011 WATER & SEWER UTILITY RATE STUDY

APPENDIX A

Schedule 10 – Long Term Borrowing Projections

Long-Term Borrowing Projections

		<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Term (Years)		25	25	25	25	25	25	25	25	25	25	25
Interest Rate		6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
Sources of Funds												
Par Amount	\$	-	-	-	-		4,606,845	16,529,454	45,444,455	49,728,813	10,599,033	11,213,091
Uses of Funds												
Proceeds	\$	-	-	-	-		4,154,330	14,905,820	40,980,596	44,844,115	9,557,924	10,111,665
Cost of Issuance	\$	-	-	-	-		92,137	330,589	908,889	994,576	211,981	224,262
Underwriter's Discount	\$	-	-	-	-		-	-	-	-	-	-
Bond Insurance	\$	-	-	-	-		-	-	-	-	-	-
Capitalized Interest	\$	-	-	-	-		-	-	-	-	-	-
Debt Service Surety	\$	-	-	-	-		-	-	-	-	-	-
Debt Service Reserve	\$	-	-	-	-		360,378	1,293,045	3,554,971	3,890,122	829,128	877,163
Other Costs	\$	-	-	-	-		-	-	-	-	-	-
Total Uses	\$	-	-	-	-		4,606,845	16,529,454	45,444,455	49,728,813	10,599,033	11,213,091
1 Year Interest	\$	-	-	-	-		276,411	991,767	2,726,667	2,983,729	635,942	672,785
Annual Debt Service	\$	-	-	-	-		360,378	1,293,045	3,554,971	3,890,122	829,128	877,163
Total Debt Service	\$	-	-	-	-		9,009,459	32,326,124	88,874,264	97,253,046	20,728,189	21,929,083
Cumulative New Annual Debt Service (1)	\$	-	-	-	-	-	276,411	1,352,146	4,380,091	8,192,123	9,734,458	10,600,429

(1) All new borrowings reflect interest only payment in year of issuance and level debt service in each subsequent year thereafter.

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APPENDIX B – RATE DESIGN ANALYSIS

Supporting Schedules

Schedule 1 presents a complete schedule of the recommended rates for retail water service within the Authority under the proposed common rate structure for FY 2012

Schedule 2 presents a complete schedule of the recommended rates for retail sewer service within the Authority under the proposed common rate structure for FY 2012

Schedule 3 provides a comparative table of the combined monthly water and sewer bill to an individually metered single-unit residential account based upon the **Toho I – Inside City** current rates, and the proposed common rate for FY 2012.

Schedule 4 provides a comparative table of the combined monthly water and sewer bill to an individually metered single-unit residential account based upon the **Toho I – Outside City** current rates, and the proposed common rate for FY 2012.

Schedule 5 provides a comparative table of the combined monthly water and sewer bill to an individually metered single-unit residential account based upon the **Toho II – Harmony System** current rates, and the proposed common rate for FY 2012.

Schedule 6 provides a comparative table of the combined monthly water and sewer bill to an individually metered single-unit residential account based upon the **Toho III – Buenaventura Lakes** current rates, and the proposed common rate for FY 2012.

Schedule 7 provides a comparative table of the combined monthly water and sewer bill to an individually metered single-unit residential account based upon the **Toho IV - Poinciana** current rates, and the proposed common rate for FY 2012.

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 1 – Proposed Common Water Rates –
FY 2012

APPENDIX B

Proposed Common Water Rates - FY 2012

Monthly Charges by Meter Size

All Customer Classes (Residential, Commercial, Irrigation)

Meter Size	Customer Charge	Capacity Charge	Total Base Charge
3/4"	\$ 1.87	\$ 2.64	\$ 4.51
1"	\$ 1.87	\$ 6.60	\$ 8.47
1 1/2"	\$ 1.87	\$ 13.20	\$ 15.07
2"	\$ 1.87	\$ 21.12	\$ 22.99
3"	\$ 1.87	\$ 42.24	\$ 44.11
4"	\$ 1.87	\$ 66.00	\$ 67.87
6"	\$ 1.87	\$ 132.00	\$ 133.87
8"	\$ 1.87	\$ 211.20	\$ 213.07
10"	\$ 1.87	\$ 303.60	\$ 305.47

Usage Charges (in 1,000 gallons)

Residential (All Meter Sizes)	Tier 1	Tier 2	Tier 3	Tier 4	Tier 5
Consumption	0 - 2,000	2,001 - 5,000	5,001 - 10,000	10,001 - 20,000	20,000+
Rate	\$0.42	\$1.44	\$2.60	\$4.16	\$6.24
Commercial (All Meter Sizes)	Tier 1				
Consumption	All Use				
Rate	\$1.44				
Irrigation	Tier 1	Tier 2	Tier 3		
3/4"	0 - 5,000	5,001 - 10,000	10,000+		
1"	0 - 13,000	13,001 - 25,000	25,000+		
1 1/2"	0 - 25,000	25,001 - 50,000	50,000+		
2"	0 - 40,000	40,001 - 80,000	80,000+		
3"	0 - 80,000	80,001 - 160,000	160,000+		
4"	0 - 125,000	125,001 - 250,000	250,000+		
6"	0 - 250,000	250,001 - 500,000	500,000+		
8"	0 - 400,000	400,001 - 800,000	800,000+		
10"	0 - 575,000	575,001 - 1,150,000	1,150,000+		
Rate	\$2.60	\$4.16	\$6.24		

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 2 – Proposed Common Sewer Rates –
FY 2012

APPENDIX B

Proposed Common Sewer Rates - FY 2012

Monthly Charges by Meter Size				
<i>All Customer Classes (Residential, Commercial, Irrigation)</i>				
Meter Size	Customer Charge	Capacity Charge	Total Base Charge	
3/4"	\$ 1.87	\$ 9.34	\$	11.21
1"	\$ 1.87	\$ 23.35	\$	25.22
1 1/2"	\$ 1.87	\$ 46.70	\$	48.57
2"	\$ 1.87	\$ 74.72	\$	76.59
3"	\$ 1.87	\$ 149.44	\$	151.31
4"	\$ 1.87	\$ 233.50	\$	235.37
6"	\$ 1.87	\$ 467.00	\$	468.87
8"	\$ 1.87	\$ 747.20	\$	749.07
10"	\$ 1.87	\$ 1,074.10	\$	1,075.97

Usage Charges (in 1,000 gallons)		
Residential (All Meter Sizes)	Tier 1	Tier 2
Consumption	0 - 2,000	2,000+
Rate	\$1.41	\$4.86
Commercial (All Meter Sizes)	Tier 1	
Consumption	All Use	
Rate	\$4.86	

Flat Rate Sewer Only	
	Monthly Charge
Usage Charge	\$31.98
Base Charge	\$11.21
Flat Rate	\$43.19

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 3 – Toho I Inside City -
Residential Bill Comparison – Existing vs. Proposed

APPENDIX B

3/4" RES TOHO I Inside City Water & Sewer Bill Comparison							
<u>Water Use</u> <u>(TGAL)</u>	<u># of Bills</u>	<u>% of</u> <u>Bills</u>	<u>Agg. %</u> <u>of Bills</u>	<u>Current</u> <u>(FY 11)</u>	<u>Proposed</u> <u>(FY 12)</u>	<u>\$ Chg.</u>	<u>% Chg.</u>
0	16,200	8.2%	8.2%	\$ 10.91	\$ 15.72	\$ 4.81	44.1%
1	15,084	7.6%	15.8%	\$ 11.64	\$ 17.55	\$ 5.91	50.8%
2	22,433	11.3%	27.1%	\$ 12.37	\$ 19.38	\$ 7.01	56.7%
3	27,772	14.0%	41.1%	\$ 18.07	\$ 25.68	\$ 7.61	42.1%
4	27,766	14.0%	55.1%	\$ 23.77	\$ 31.98	\$ 8.21	34.5%
5	24,147	12.2%	67.2%	\$ 29.47	\$ 38.28	\$ 8.81	29.9%
6	18,919	9.5%	76.8%	\$ 35.17	\$ 45.74	\$ 10.57	30.1%
7	13,722	6.9%	83.7%	\$ 41.15	\$ 53.20	\$ 12.05	29.3%
8	9,770	4.9%	88.6%	\$ 47.13	\$ 60.66	\$ 13.53	28.7%
9	6,725	3.4%	92.0%	\$ 53.11	\$ 68.12	\$ 15.01	28.3%
10	4,587	2.3%	94.3%	\$ 59.09	\$ 75.58	\$ 16.49	27.9%
11	2,991	1.5%	95.8%	\$ 65.07	\$ 84.60	\$ 19.53	30.0%
12	2,095	1.1%	96.9%	\$ 71.05	\$ 93.62	\$ 22.57	31.8%
13	1,481	0.7%	97.6%	\$ 77.03	\$ 102.64	\$ 25.61	33.2%
14	1,016	0.5%	98.1%	\$ 83.01	\$ 111.66	\$ 28.65	34.5%
15	706	0.4%	98.5%	\$ 88.99	\$ 120.68	\$ 31.69	35.6%
16	537	0.3%	98.7%	\$ 95.59	\$ 129.70	\$ 34.11	35.7%
17	404	0.2%	98.9%	\$ 102.19	\$ 138.72	\$ 36.53	35.7%
18	323	0.2%	99.1%	\$ 108.79	\$ 147.74	\$ 38.95	35.8%
19	235	0.1%	99.2%	\$ 115.39	\$ 156.76	\$ 41.37	35.9%
20	195	0.1%	99.3%	\$ 121.99	\$ 165.78	\$ 43.79	35.9%

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 4 – Toho I Outside City -
Residential Bill Comparison – Existing vs. Proposed

APPENDIX B

3/4" RES TOHO I Outside City Water & Sewer Bill Comparison							
OPTION #1: Uniform Rates							
<u>Water Use</u>				<u>Current</u>	<u>Proposed</u>		
<u>(TGAL)</u>	<u># of Bills</u>	<u>% of Bills</u>	<u>Agg. % of Bills</u>	<u>(FY 11)</u>	<u>(FY 12)</u>	<u>\$ Chg.</u>	<u>% Chg.</u>
0	28,653	13.0%	13.0%	\$ 11.88	\$ 15.72	\$ 3.84	32.3%
1	19,819	9.0%	22.1%	\$ 12.70	\$ 17.55	\$ 4.85	38.2%
2	25,138	11.4%	33.5%	\$ 13.52	\$ 19.38	\$ 5.86	43.3%
3	28,010	12.8%	46.3%	\$ 19.99	\$ 25.68	\$ 5.69	28.5%
4	27,311	12.4%	58.7%	\$ 26.46	\$ 31.98	\$ 5.52	20.9%
5	23,406	10.7%	69.4%	\$ 32.93	\$ 38.28	\$ 5.35	16.2%
6	18,637	8.5%	77.8%	\$ 39.40	\$ 45.74	\$ 6.34	16.1%
7	13,157	6.0%	83.8%	\$ 46.03	\$ 53.20	\$ 7.17	15.6%
8	9,442	4.3%	88.1%	\$ 52.66	\$ 60.66	\$ 8.00	15.2%
9	6,443	2.9%	91.1%	\$ 59.29	\$ 68.12	\$ 8.83	14.9%
10	4,514	2.1%	93.1%	\$ 65.92	\$ 75.58	\$ 9.66	14.7%
11	3,131	1.4%	94.5%	\$ 72.55	\$ 84.60	\$ 12.05	16.6%
12	2,305	1.0%	95.6%	\$ 79.18	\$ 93.62	\$ 14.44	18.2%
13	1,624	0.7%	96.3%	\$ 85.81	\$ 102.64	\$ 16.83	19.6%
14	1,320	0.6%	96.9%	\$ 92.44	\$ 111.66	\$ 19.22	20.8%
15	943	0.4%	97.4%	\$ 99.07	\$ 120.68	\$ 21.61	21.8%
16	786	0.4%	97.7%	\$ 106.36	\$ 129.70	\$ 23.34	21.9%
17	666	0.3%	98.0%	\$ 113.65	\$ 138.72	\$ 25.07	22.1%
18	528	0.2%	98.3%	\$ 120.94	\$ 147.74	\$ 26.80	22.2%
19	409	0.2%	98.5%	\$ 128.23	\$ 156.76	\$ 28.53	22.2%
20	361	0.2%	98.6%	\$ 135.52	\$ 165.78	\$ 30.26	22.3%

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 5 – Toho II – Harmony System
Residential Bill Comparison – Existing vs. Proposed

APPENDIX B

3/4" RES TOHO II (Harmony) Water & Sewer Bill Comparison							
OPTION #1: Uniform Rates							
Water Use (TGAL)	# of Bills	% of Bills	Agg. % of Bills	Current (FY 11)	Proposed (FY 12)	\$ Chg.	% Chg.
0	694	13.5%	13.5%	\$ 24.09	\$ 15.72	\$ (8.37)	-34.7%
1	486	9.4%	22.9%	\$ 30.59	\$ 17.55	\$ (13.04)	-42.6%
2	672	13.1%	36.0%	\$ 37.09	\$ 19.38	\$ (17.71)	-47.7%
3	733	14.2%	50.2%	\$ 43.59	\$ 25.68	\$ (17.91)	-41.1%
4	736	14.3%	64.5%	\$ 50.09	\$ 31.98	\$ (18.11)	-36.2%
5	625	12.1%	76.7%	\$ 56.59	\$ 38.28	\$ (18.31)	-32.4%
6	445	8.6%	85.3%	\$ 63.09	\$ 45.74	\$ (17.35)	-27.5%
7	278	5.4%	90.7%	\$ 70.82	\$ 53.20	\$ (17.62)	-24.9%
8	164	3.2%	93.9%	\$ 78.55	\$ 60.66	\$ (17.89)	-22.8%
9	88	1.7%	95.6%	\$ 82.68	\$ 68.12	\$ (14.56)	-17.6%
10	64	1.2%	96.9%	\$ 86.81	\$ 75.58	\$ (11.23)	-12.9%
11	38	0.7%	97.6%	\$ 90.94	\$ 84.60	\$ (6.34)	-7.0%
12	31	0.6%	98.2%	\$ 95.07	\$ 93.62	\$ (1.45)	-1.5%
13	21	0.4%	98.6%	\$ 100.83	\$ 102.64	\$ 1.81	1.8%
14	14	0.3%	98.9%	\$ 106.59	\$ 111.66	\$ 5.07	4.8%
15	5	0.1%	99.0%	\$ 112.35	\$ 120.68	\$ 8.33	7.4%
16	6	0.1%	99.1%	\$ 118.11	\$ 129.70	\$ 11.59	9.8%
17	6	0.1%	99.2%	\$ 123.87	\$ 138.72	\$ 14.85	12.0%
18	5	0.1%	99.3%	\$ 129.63	\$ 147.74	\$ 18.11	14.0%
19	2	0.0%	99.4%	\$ 135.39	\$ 156.76	\$ 21.37	15.8%
20	7	0.1%	99.5%	\$ 141.15	\$ 165.78	\$ 24.63	17.5%

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 6 – Toho III – Buenaventura Lakes
Residential Bill Comparison – Existing vs. Proposed

APPENDIX B

3/4" RES TOHO III (Buenaventura Lakes) Water & Sewer Bill Comparison							
OPTION #1: Uniform Rates							
<u>Water Use</u>		<u>% of</u>	<u>Agg. %</u>	<u>Current</u>	<u>Proposed</u>		
<u>(T GAL)</u>	<u># of Bills</u>	<u>Bills</u>	<u>of Bills</u>	<u>(FY 11)</u>	<u>(FY 12)</u>	<u>\$ Chg.</u>	<u>% Chg.</u>
0	5,883	6.2%	6.2%	\$ 26.56	\$ 15.72	\$ (10.84)	-40.8%
1	6,480	6.9%	13.1%	\$ 33.04	\$ 17.55	\$ (15.49)	-46.9%
2	9,888	10.5%	23.6%	\$ 39.52	\$ 19.38	\$ (20.14)	-51.0%
3	12,362	13.1%	36.7%	\$ 46.00	\$ 25.68	\$ (20.32)	-44.2%
4	12,645	13.4%	50.1%	\$ 52.48	\$ 31.98	\$ (20.50)	-39.1%
5	11,096	11.8%	61.9%	\$ 58.96	\$ 38.28	\$ (20.68)	-35.1%
6	9,074	9.6%	71.5%	\$ 65.44	\$ 45.74	\$ (19.70)	-30.1%
7	6,982	7.4%	78.9%	\$ 71.92	\$ 53.20	\$ (18.72)	-26.0%
8	5,151	5.5%	84.4%	\$ 78.40	\$ 60.66	\$ (17.74)	-22.6%
9	3,811	4.0%	88.4%	\$ 80.35	\$ 68.12	\$ (12.23)	-15.2%
10	2,739	2.9%	91.3%	\$ 82.30	\$ 75.58	\$ (6.72)	-8.2%
11	1,932	2.0%	93.4%	\$ 84.25	\$ 84.60	\$ 0.35	0.4%
12	1,394	1.5%	94.9%	\$ 86.20	\$ 93.62	\$ 7.42	8.6%
13	976	1.0%	95.9%	\$ 88.15	\$ 102.64	\$ 14.49	16.4%
14	794	0.8%	96.7%	\$ 90.10	\$ 111.66	\$ 21.56	23.9%
15	603	0.6%	97.4%	\$ 92.05	\$ 120.68	\$ 28.63	31.1%
16	434	0.5%	97.8%	\$ 94.00	\$ 129.70	\$ 35.70	38.0%
17	351	0.4%	98.2%	\$ 95.95	\$ 138.72	\$ 42.77	44.6%
18	266	0.3%	98.5%	\$ 97.90	\$ 147.74	\$ 49.84	50.9%
19	213	0.2%	98.7%	\$ 99.85	\$ 156.76	\$ 56.91	57.0%
20	185	0.2%	98.9%	\$ 101.80	\$ 165.78	\$ 63.98	62.8%

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 7 – Toho IV – Poinciana
Residential Bill Comparison – Existing vs. Proposed

APPENDIX B

3/4" RES TOHO IV (Poinciana) Water & Sewer Bill Comparison							
OPTION #1: Uniform Rates							
Water Use (TGal)	# of Bills	% of Bills	Agg. % of Bills	Current (FY 11)	Proposed (FY 12)	\$ Chg.	% Chg.
0	63,636	21.2%	21.2%	\$ 24.69	\$ 15.72	\$ (8.97)	-36.3%
1	22,164	7.4%	28.6%	\$ 31.71	\$ 17.55	\$ (14.16)	-44.7%
2	30,005	10.0%	38.6%	\$ 38.73	\$ 19.38	\$ (19.35)	-50.0%
3	34,890	11.6%	50.2%	\$ 45.75	\$ 25.68	\$ (20.07)	-43.9%
4	32,866	10.9%	61.1%	\$ 52.77	\$ 31.98	\$ (20.79)	-39.4%
5	27,667	9.2%	70.3%	\$ 59.79	\$ 38.28	\$ (21.51)	-36.0%
6	22,481	7.5%	77.8%	\$ 66.81	\$ 45.74	\$ (21.07)	-31.5%
7	16,559	5.5%	83.3%	\$ 73.83	\$ 53.20	\$ (20.63)	-27.9%
8	12,230	4.1%	87.4%	\$ 80.85	\$ 60.66	\$ (20.19)	-25.0%
9	8,799	2.9%	90.3%	\$ 82.62	\$ 68.12	\$ (14.50)	-17.6%
10	6,200	2.1%	92.4%	\$ 84.39	\$ 75.58	\$ (8.81)	-10.4%
11	4,461	1.5%	93.9%	\$ 86.16	\$ 84.60	\$ (1.56)	-1.8%
12	3,463	1.2%	95.0%	\$ 87.93	\$ 93.62	\$ 5.69	6.5%
13	2,636	0.9%	95.9%	\$ 89.70	\$ 102.64	\$ 12.94	14.4%
14	1,988	0.7%	96.6%	\$ 91.47	\$ 111.66	\$ 20.19	22.1%
15	1,583	0.5%	97.1%	\$ 93.24	\$ 120.68	\$ 27.44	29.4%
16	1,244	0.4%	97.5%	\$ 95.01	\$ 129.70	\$ 34.69	36.5%
17	1,048	0.3%	97.9%	\$ 96.78	\$ 138.72	\$ 41.94	43.3%
18	872	0.3%	98.2%	\$ 98.55	\$ 147.74	\$ 49.19	49.9%
19	728	0.2%	98.4%	\$ 100.32	\$ 156.76	\$ 56.44	56.3%
20	581	0.2%	98.6%	\$ 102.09	\$ 165.78	\$ 63.69	62.4%

APPENDIX C – RATE SURVEYS

Supporting Schedules

Schedule 1 contains a chart comparing the combined monthly water and sewer bills in neighboring communities for a typical individually metered single-unit residential customer using 4,000 gallons per month in FY 2011 to the Authority's current FY 2011 monthly bills for all rate districts (blue highlights) and the recommended/adopted common rate structure (red highlights).

Schedule 2 contains a chart comparing the combined monthly water and sewer bills in neighboring communities for a typical commercial customer using 4,000 gallons per month in FY 2011 to the Authority's current FY 2011 monthly bills for all rate districts (blue highlights) and the recommended/adopted common rate structure (red highlights).

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 1 – FY 2011 Residential Rate Survey – Existing and
Proposed/Adopted Toho Rates

APPENDIX C

Residential Water & Sewer Combined Bill @ 4,000 gallons per month Existing Toho Rates (blue highlights) and recommended/adopted Toho Common Rates (red highlights)

Water & Sewer System	Water	Sewer	Total
Polk County	\$ 14.51	\$ 51.05	\$ 65.56
Citrus County	14.88	50.25	65.13
Melbourne	22.72	33.47	56.19
Enterprise CDD (Celebration)	17.38	38.20	55.58
TOHO IV - Poinciana	14.61	38.16	52.77
TOHO III - Buenaventura Lakes	15.66	36.82	52.48
TOHO II - Harmony	24.29	25.80	50.09
Seminole County	14.89	33.75	48.64
Pasco County	16.83	30.20	47.03
Ocala	13.04	33.96	47.00
St. Cloud	15.52	31.25	46.77
Brevard County	16.18	29.30	45.48
Gainesville (GRU)	15.71	27.66	43.37
Winter Park	12.30	30.63	42.93
TOHO I - Kings Point	8.36	34.30	42.66
Cocoa Beach	22.98	18.53	41.51
Casselberry	11.64	29.39	41.03
Sanford	13.07	27.41	40.48
Lakeland	13.59	26.61	40.20
Orlando (OUC)	10.48	29.42	39.90
Orange County	10.84	28.29	39.13
Leesburg	11.37	26.82	38.19
Winter Garden	10.31	22.70	33.00
TOHO - Common Rate	8.23	23.75	31.98
Atlamonte Springs	9.14	17.44	26.58
TOHO I - Outside City	7.16	19.30	26.46
TOHO I - Inside City	6.46	17.31	23.77
Average			\$ 43.85
High			\$ 65.56
Low			\$ 23.77

- (1) Toho current rates are highlighted in blue
 (2) Toho proposed/adopted common rates are highlighted in red
 (3) Neighboring Utilities are highlighted in green

FY 2011 WATER & SEWER UTILITY RATE STUDY

Schedule 4 – FY 2011 Commercial Rate Survey – Existing and
Proposed/Adopted Toho Rates

APPENDIX C

Commercial Water & Sewer Combined Bill @ 4,000 gallons per month Existing Toho Rates blue highlights) and recommended/adopted Toho Common Rates (red highlights)

Water & Sewer System	Water	Sewer	Total
Citrus County	\$ 19.44	\$ 67.15	\$ 86.59
Polk County	20.00	65.95	85.95
Ocala	14.12	43.87	57.99
TOHO IV - Poinciana	14.61	42.08	56.69
Enterprise CDD (Celebration)	17.38	39.28	56.66
Melbourne	22.72	33.47	56.19
TOHO III - Buenaventura Lakes	15.66	40.22	55.88
Leesburg	19.65	31.44	51.09
St. Cloud	19.69	31.25	50.94
TOHO II - Harmony	24.29	25.88	50.17
Casselberry	20.75	29.39	50.14
Seminole County	14.89	33.75	48.64
Gainesville (GRU)	21.35	26.60	47.95
Pasco County	16.83	30.20	47.03
Brevard County	16.18	29.30	45.48
Cocoa Beach	22.98	20.35	43.33
TOHO I - Kings Point	8.36	34.30	42.66
Winter Park	11.78	30.63	42.41
Sanford	13.07	28.85	41.92
TOHO - Common Rate	10.27	30.65	40.92
Lakeland	13.91	26.61	40.52
Orange County	11.89	28.29	40.18
Orlando (OUC)	10.48	29.42	39.90
TOHO I - Outside City	9.04	29.08	38.12
TOHO I - Inside City	8.12	26.11	34.23
Winter Garden	10.37	22.70	33.07
Atlamonte Springs	9.28	18.07	27.35
Average			\$ 48.59
High			\$ 86.59
Low			\$ 27.35

- (1) Toho current rates are highlighted in blue
- (2) Toho proposed/adopted common rates are highlighted in red
- (3) Neighboring Utilities are highlighted in green